

Hawaiian Gazette.

VOL. XXXI. NO. 29.

HONOLULU, H. I.: FRIDAY, APRIL 10, 1896.—SEMI-WEEKLY.

WHOLE NO. 1749.

Hawaiian Gazette.

SEMI-WEEKLY.

ISSUED TUESDAYS AND FRIDAYS

W. R. FARRINGTON, EDITOR.

SUBSCRIPTION RATES:

Per month	\$.50
Per month, Foreign	.75
Per year	5.00
Per year, Foreign	6.00

Payable invariably in Advance.

C. G. BALLENTYNE,
Business Manager.

BUSINESS CARDS.

M. S. GRINBAUM & CO., Ltd.
Importers and Commission
Merchants.

San Francisco, and Honolulu,
215 Front St. Queen St.

HAWAIIAN WINE CO.,
Frank Brown, Manager. 28 and
30 Merchant St., Honolulu, H. I.

W. A. KINNEY.
Attorney at Law. Safe Deposit
Building, upstairs, Fort Street,
Honolulu, H. I.

LYLE A. DICKEY,
Attorney at Law, No. 11 Kaahumanu
Street, Honolulu, H. I.

WILLIAM C. PARKE,
Attorney at Law and Agent to
take Acknowledgments. No. 13
Kaahumanu Street, Honolulu, H. I.

W. R. CASTLE,
Attorney at Law and Notary Pub-
lic. Attends all Courts of the
Republic. Honolulu, H. I.

GILBERT F. LITTLE,
Attorney at Law,
HILO, HAWAII.

J. M. WHITNEY, M.D., D.D.S.
Dental Rooms on Fort Street. Of-
fice in Brewster's Block, cor. Fort
and Hotel Sts; entrance, Hotel St.

W. F. ALLEN,
Will be pleased to transact any
business entrusted to his care.
Office over Bishop's Bank.

H. E. MCINTYRE & BRO.,
Grocery and Feed Store. Corner
King and Fort Sts., Honolulu.

THE WESTERN & HAWAIIAN
Investment Company, Ltd. Money
Loaned for long or short periods
on approved security.

W. W. HALL, Manager.

WILDER & CO.,
umber, Paints, Oils, Nails, Salt,
and Building Materials, all kinds.

H. W. SCHMIDT & SONS,
Importers and Commission Mer-
chants. Honolulu, H. I.

JOHN T. WATERHOUSE,
Importer and Dealer in General
Merchandise. Queen St., Honolu-
lui.

E. Lewers. F. J. Lowrey. C. M. Cooke.

LEWERS & COOKE,
Successors to Lewers & Dickson.

Importers and Dealers in Lumber
and Building Materials. Fort St.

HONOLULU IRON WORKS CO.,
Machinery of every description
made to order.

ED. HOFFSCHLAEGER & CO.,
Importers and Commission Mer-
chants. King and Bethel Streets,
Honolulu, H. I.

HYMAN BROS.,
Importers of General Merchandise,
from France, England, Germany
and United States. No. 58 Queen
Street, Honolulu, H. I.

HYMAN BROS.,
Commission Merchants. Particu-
lar attention paid to filling and
shipping island orders. 206 Front
Street, San Francisco.

F. A. SCHAEFER & CO.,
Importers and Commission Mer-
chants. Honolulu, Hawaiian Islands.

H. HACKFELD & CO.,
General Commission Agents.
Queen Street, Honolulu, H. I.

E. O. HALL & SON, LTD.
Importers and Dealers in Hard-
ware. Corner Fort and King Sts.
OFFICES:

Wm. W. Hall : President and Manager.
E. O. White : Secretary and Treasurer.
Wm. F. Allen : Auditor.
Thos. May and T. W. Hobson, Directors.

Hawaiian Fertilizing Company

Importers, Dealers and Manufacturers of
All Kinds of Fertilizers

Phosphates,
Potash
and Ammonia,

Separately or in Compounds. In quan-
tities to suit. Correspondence and orders
solicited.

A. F. COOKE, Manager.

Pastor Isenberg will hold Ger-
man services in the Y. M. C. A.
hall at 11 o'clock Sunday morning.

TOURISTS' GUIDE THROUGH HAWAII.

H. M. Whitney, Publisher.

Only Complete Guide Published

BEAUTIFULLY ILLUSTRATED.

Price 75 Cents.

FOR SALE BY

Hawaiian News Company and
Thrum's Bookstore.

Fort Street, Honolulu, Hawaiian Islands.

C. HUSTACE.
Wholesale and Retail Grocer

LINCOLN BLOCK, KING ST.

Family Plantation & Ships' Stores
Supplied on Short Notice.

New Goods by every Steamer. Order
from the others Islands faithfully ex-
ecuted.

TELEPHONE 119.

ALLEN & ROBINSON.

Queen Street.

Diners in Lumber, Windows, Doors, Blinds

AND BUILDERS' HARDWARE.

Wall Paper, Paints and Oils.

Stove and Steam Coal.

CONSOLIDATED

SODA WATER WORKS CO., LTD.

Esplanade. Cor. Fort and Alien Sts.

HOLLISTER & CO.,
Agents.

A. J. DERBY, D. D. S.

Dentist.

ALAKA STREET, BETWEEN HOTEL
AND BERETANIA STREETS.

Hours, 9 to 4.

ALEXANDER CHISHOLM.

(Successor to Charles Hammer.)

Manufacturer and Dealer in
All Kinds of

Saddley

—AND—

Harness.

Orders from the other Islands promptly
attended to.

Corner King and Fort Sts.

P. O. Box 322. Honolulu.

THE KROEGER PIANO.

Testimonial to Agent Bergstrom

From a Celebrated Pianist.

(P. C. Advertiser, January 10, 1896.)

Honolulu, H. I., December 28, 1895.

J. W. BERGSTROM, AGENT KROEGER PIANO

DEAR SIR.—It gives me much pleasure to

testify to the merits of the Kroeger

Pianos, which have been highly recom-

mended by the Y. M. C. A. Hall

The piano has a very superior tone quality,

and the action is perfect. I was very for-

tunate in securing such an instrument.

Yours very faithfully,

EDWARD SCHAFF,

Musin Concert Company.

JOHN T. WATERHOUSE,

Importer and Dealer in General
Merchandise. Queen St., Honolu-
lui.

E. Lewers. F. J. Lowrey. C. M. Cooke.

LEWERS & COOKE,

Successors to Lewers & Dickson.

Importers and Dealers in Lumber
and Building Materials. Fort St.

HONOLULU IRON WORKS CO.,
Machinery of every description
made to order.

ED. HOFFSCHLAEGER & CO.,
Importers and Commission Mer-
chants. King and Bethel Streets,
Honolulu, H. I.

HYMAN BROS.,
Importers of General Merchandise,
from France, England, Germany
and United States. No. 58 Queen
Street, Honolulu, H. I.

HYMAN BROS.,
Commission Merchants. Particu-
lar attention paid to filling and
shipping island orders. 206 Front
Street, San Francisco.

F. A. SCHAEFER & CO.,
Importers and Commission Mer-
chants. Honolulu, Hawaiian Islands.

H. HACKFELD & CO.,
General Commission Agents.

Queen Street, Honolulu, H. I.

E. O. HALL & SON, LTD.

Importers and Dealers in Hard-
ware. Corner Fort and King Sts.

OFFICES:

Wm. W. Hall : President and Manager.

E. O. White : Secretary and Treasurer.

Wm. F. Allen : Auditor.

Thos. May and T. W. Hobson, Directors.

The GREAT BLOOD PURIFIER & RESTORER

For cleansing and clearing the blood from all
imperfections, it cannot be too highly recommended.

For Scrofula, Scurvy, Eczema,

Pimples, Skin and Blood Diseases,

and Sores of all kinds, its effects are

marvelous.

It Cures Old Sores,

Cures Leucorrhea Sores on the Neck,

Cures Ulcers and Sores Leg.

Cures Blackheads or Pimples on the Face.

Cures Scurvy Sores.

Cures Cancerous Ulcers.

Cures Blood and Skin Diseases.

Cures Ulcers and Sores.

Cleans the Blood from all impure Matter.

From whatever cause arising.

As this mixture is pleasant to the taste, and
warranted free from anything injurious to the
most delicate constitution of either sex, the
Proprietors solicit sufferers to give it a trial to
test its value.

THOUSANDS OF TESTIMONIALS

From All Parts of the World.

Sold in Bottles 2s. 6d., and in cases containing

six times the quantity, 1s. each—sufficient to

effect a permanent cure in the great majority

of long-standing cases. BY ALL CHEMISTS

AND PATENT MEDICAL LENDERS

THROUGHOUT THE WORLD. Proprietors

AMERICAN AND MEXICAN COURSES DISEASE

COMPANY, Lincoln, England.

Caution.—Ask for Clarke's Blood Mixture.

and beware of worthless imitations or substitutes.

A. F. COOKE, Manager.

Pastor Isenberg will hold Ger-
man services in the Y. M. C. A.

hall at 11 o'clock Sunday morning.

1709

1709

THE BOERS ARE ARMING

Late News From the Old
World.

TROUBLE IN AFRICA.

Minister Smith—The power of the Board of Health to decide upon what is a menace to the public health is a right recognized throughout the world. The same right is given in other departments. If there happens to be a fire and by blowing up my buildings the destruction can be stopped, the Chief of the Fire Department has a perfect right to do it without consulting me; he does not have to run around to the courts to find out whether it is right to do it. If I have a dog that goes mad and proceeds to bite people the policeman who sees it has a perfect right to kill it without notifying me of his intention, or giving me a right to fight any proposed action in the courts.

Rep. Robertson—The Government would have to pay damages, though.

Minister Smith continuing)—That is another matter. If the condemnation proceedings are to be taken from one court to another, it would be six months before a decision could be had.

Rep. Robertson—I don't want to be understood as opposing any bill that will provide for the protection of public health. The Board of Health has that power and will continue to hold it. But I do any one to show me any constitutionality in an Act that is not reviewable by a court. Minister Smith's remarks about burning buildings and mad dogs have nothing to do with this bill. There is no provision here for a review by the Executive Council; it simply gives the Board of Health the undeniable right to condemn property and I ask to be shown such a condition of affairs in any civilized country.

Minister Smith—I think Rep. Robertson is getting a little mixed. We must have a law that will give arbitrary laws in dealing with such matters, to some body in the Government.

Rep. Robertson—I do not object to that, but you provide here that the decision of the Board of Health shall be final. I contend that a decision that is not reviewable by a court is unconstitutional.

A general discussion on the advisability of having the committee change the wording of the Act, so that the law while being effective would not confer such arbitrary powers on any body, resulted in the bill being referred back to the committee.

On motion to adjourn, Minister Smith requested that it be until today, as there would be a meeting of the Executive Council that would occupy all the afternoon. Adjourned.

Thirty-ninth Day.
WEDNESDAY, April 8.

After the opening ceremonies of the Senate, Senator Brown presented a petition signed by twenty-seven physicians against a physicians' license. Senator Lyman reported the Registration Act, Ensign bill, Judiciary bill and Senate Bill No. 14, referring to contested elections, placed before the President.

The special committee to which was referred the petition of H. Hackfeld & Co., and the Kahuku plantation, for refunding the import tax on certain machinery, reported that after consulting the Executive and Collector-General, they could not recommend granting the favor. To refund would establish a dangerous precedent, and there was no telling how far it might extend. The report was adopted and the petition laid on the table.

Senator McCandless presented a report on taxation from a special committee.

After reading the report Senator McCandless offered a resolution to allow the press free access to the data from the tax office, which the committee had in its possession. This resolution was adopted.

The kerosene oil bill passed the second reading and was made the special order for third reading on Friday.

On motion of Senator Brown the Internal Tax bill was taken up for second reading and considered item by item.

The first section, naming the usual taxation divisions, passed without discussion. Section 2 passed, placing the time of assessment on sugar crops at January 1st; on rice crops, May 1st. The poll tax was fixed at \$1; school tax, \$2; and road tax, \$2. The road tax is payable by all male citizens between the ages of 17 and 50. Senator Hocking asked for an amendment by which male citizens might work out their school and road tax by labor on the roads at 50 cents a day. Minister Damon and Senator McCandless favored the proposition. On motion of Senator Baldwin Section 5 was referred back to the committee for investigation. Other sections levying a \$2 tax on drays and carts, \$5 on carriages, wagons, etc., \$1 on male dogs, and \$3 on female, passed as read.

Section 14, defining real property, passed. Section 15, defining personal property, gave rise to a lively discussion by Senator Hocking offering an amendment to tax book accounts. The amendment was lost, the Section passed, and on motion of Senator Brown the Senate adjourned.

House of Representatives.
Minister King announced signing by the President of the bill defining the proportions of the national ensign. Minister King asked for and was granted further time to prepare an

swers to the questions of Rep. Richards regarding the position of the Government on the matter of the electric lighting of the city.

A letter from the Senate announced passage in third reading of House Bill No. 7, relating to registration; also, concurrence of Senate in Senate Bill No. 17, relating to the reorganization of the Judiciary Department.

Rep. Bond reported as follows for the select committee to whom was referred House Bill No. 18, relating to gambling and gaming:

"Your special committee to whom was referred House Bill No. 18, relative to gambling and gaming, having had the same under consideration, beg leave to offer the following amendments to wit:

"Strike out the last three words of the title, as being unnecessary.

"Strike out the word 'chapter' in the first line of Section 1, and substitute the word 'Act.' Also, after the words 'Section 9A,' in line 3, strike out the words relating to gaming or gaming at horse races."

"In line 5, after the words 'horse race,' insert the words 'boat race.'

"In line 6, after the word 'game,' insert the word 'sport.'

"Substitute Section 2 with the usual effecting clause to read as follows:

"This Act shall take effect from the date of its publication.

"With these amendments your committee recommend that the bill pass."

Rep. Winston presented a petition from the Chinese shoemakers of the city protesting against the proposed bill for the levying of additional license fees.

Second reading of House Bill No. 12 called up on the order of the day.

Rep. Rycroft moved that the consideration of the bill be postponed until a motion be made to bring it up again—on account of the absence of the Attorney-General and Rep. Robertson, the two parties who were best acquainted with the bill.

There being no additional reports on the Appropriation bill, consideration of the same was deferred and Senate Bill No. 8 taken up.

The report of the Committee on Public Lands, recommending that an item of \$4,000 be inserted for the rebuilding of the Waiau bridge in the district of Ewa, was adopted and the item inserted and passed.

Senate Bill No. 11, "An Act to amend Section 2 of an Act entitled, 'An Act restricting Chinese immigration,' and being Chapter 8 of the Session Laws of 1892, and to amend Section 4 of Act 3 of the Legislature of the Republic of Hawaii, special session 1895, being entitled, 'An Act relating to the restricting of Chinese immigration,'" brought up in first reading, section by section.

Passed first reading and upon motion read second time by title. Passed second reading and referred to the Printing Committee.

House Bill No. 16, relating to the prohibition of gambling and gaming, taken up for consideration with the report of the committee.

After the reading of Section 1 and the recommendation of the committee, Rep. Richards said he thought that if the bill were passed it would simply be winked at by everybody. It was all right enough to talk and read about, but when it came to enforce the law, such a thing would never be done. A section in the Provisional Government laws enumerated a lot of games such as che fa, but the games mentioned in the new bill had been avoided. The framers of the law must have realized that there could be no enforcement of law in regard to these. Rather than pass an Act that would not be observed by people who voted for it, he moved that the bill be indefinitely postponed.

Rep. Rycroft thought that the law would practically become a dead letter. One man had said at a public meeting that baseball in the United States had been killed by the betting habit, and serious results in the same sport had come about in Honolulu through the same cause.

The law as proposed might not stop gambling privately, but it would put a stop to gambling publicly. If the law guaranteed some good it should be passed. There were many laws such as the one in regard to the sale of liquor, that were being continually broken, but that fact did not prove their uselessness.

Rep. Bond said that secret betting could not be stopped, but such gambling as is found at baseball games, horse races and other places, and the moral influence of which could not help but be very bad, could be largely stopped.

Rep. Rycroft explained that the committee to whom the matter was referred had all signed the report with the exception of Rep. Robertson, and from remarks made by him, he was sure that member would not hesitate for a moment.

Rep. Richards withdrew his motion to indefinitely postpone the bill.

Rep. Cluney said he did not believe in bringing in all such samples of the Connecticut Blue Laws. There had been no such laws before, why should there be now? No other country had adopted such a law. He did not believe in preventing men from having a little fun when they so desired. As to children, if they lost money at the horse races one day, or a baseball game, they could go again and stand a chance of winning back their money.

Rep. Rycroft explained that Captain Cluney was just a little off, and that there were the very strictest kind of laws in both England and America regarding the point under discussion. Rep. Rycroft alluded to the horse races as being one of the greatest curses of mankind.

Upon being put to vote the recommendations of the committee were adopted and the bill passed its second reading. Moved and carried that the bill be read a third time Tuesday.

Under suspension of rules Rep. Richardson read the following report of the Finance Committee:

"Your Finance Committee, to whom was referred all items in the two appropriation bills now before the House under head of 'Miscellaneous,' relating to electric light, have now to report as follows:

"Your committee find upon investi-

gation that the item is made up as follows:

"One inspector, per month, \$175; two dynamo men, one at \$80 and one at \$65, \$145; one line foreman, \$65; one station keeper, \$55; two trimmers, at \$55, \$110. Total, \$550.

Twelve months at \$550, \$13,200.

"We also find that the inspector drawing a salary of \$175 per month from the Government is employed by the Telephone Company at a salary of \$200 per month.

"We therefore recommend that there be inserted in the Appropriation bill, in place of line 4, the following:

"Line 4—Electric light regular payroll, \$12,000; one inspector at \$125 per month, \$125; (and that he devote the whole of his time to the care of the Government electric light plant); two dynamo men, one at \$80 and one at \$65 per month, \$145; one lineman at \$65 per month; one station-keeper at \$55; two trimmers at \$55, \$110.

"We recommend the other items pass as in the bill."

In speaking of the matter Rep. Richards referred to the present system of electric lighting in the city as being dangerous both to life and property. Honolulu was in possession of the worst system that he had ever seen.

The lines were in all sorts of conditions and shapes. They were nailed to houses, telephone poles, electric light poles of the Hawaiian Electric Company and some were nailed to nothing at all. Rep. Richards referred to a wire that had lost its insulation. While looking at it he saw a child catch hold of the wire. Had a current been passing through the wire, the child must surely have been killed. It was astonishing that such a dangerous thing had been allowed to go on. The committee had not considered it necessary to visit the electric light station; an inspection of the wires on the streets was enough. Rep. Richards said that if he had his way about it he would immediately give orders to stop the Government electric lighting plant. In his opinion \$175 was too much pay for a man attending to the running of that place. Men could be obtained for \$125.

Rep. Rycroft said he had been around with Rep. Richards and had found the electric lighting system in a most dangerous condition. In referring to the present inspector he said that the private corporation or company for which that man was working would surely see that their work was properly attended to. Where did the Government come in?

Minister Smith said that the statement that the system in Honolulu was a dangerous one was news to him. He had always understood that there was a great improvement. He thought it was certainly an overstatement of facts to say that the whole system was dangerous to life and property. There might be certain places that needed repairing.

Minister Smith, continuing, said he hoped the salary of the inspector would not be cut down to \$125, as was recommended. He had had experience with cheap men before.

Rep. Richards was confident that a good man could be got for \$125 a month.

The matter was further discussed, and Rep. Rycroft accepted an amendment made by the Attorney General that the salary of inspector be placed at \$150. He insisted on the rider introduced by the committee to the effect that the inspector attend strictly to the duties of the office.

Rep. Rycroft objected to the change when the committee had recommended \$125 as a salary sufficient to get a good man. There was no money to be thrown about in any such reckless manner.

Item carried with the inspector's salary at \$125.

House adjourned at 12:35 p.m.

During the winter of 1883, F. M. Martin of Long Reach, West Va., contracted a severe cold which left him with a cough. In speaking of how he cured it he says: "I used several kinds of cough syrup, but found no relief until I bought a bottle of Chamberlain's Cough Remedy, which relieved me almost instantly, and in a short time brought about a complete cure." When troubled with a cough or cold use this remedy and you will not find it necessary to try several kinds before you get relief. It has been in the market for over twenty years, and constantly grown in favor and popularity. For sale at 25 and 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., agents for Hawaiian Islands.

Rep. Rycroft was confident that a good man could be got for \$125 a month.

The matter was further discussed, and Rep. Rycroft accepted an amendment made by the Attorney General that the salary of inspector be placed at \$150. He insisted on the rider introduced by the committee to the effect that the inspector attend strictly to the duties of the office.

Rep. Rycroft objected to the change when the committee had recommended \$125 as a salary sufficient to get a good man. There was no money to be thrown about in any such reckless manner.

Item carried with the inspector's salary at \$125.

House adjourned at 12:35 p.m.

During the winter of 1883, F. M. Martin of Long Reach, West Va., contracted a severe cold which left him with a cough. In speaking of how he cured it he says: "I used several kinds of cough syrup, but found no relief until I bought a bottle of Chamberlain's Cough Remedy, which relieved me almost instantly, and in a short time brought about a complete cure." When troubled with a cough or cold use this remedy and you will not find it necessary to try several kinds before you get relief. It has been in the market for over twenty years, and constantly grown in favor and popularity. For sale at 25 and 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., agents for Hawaiian Islands.

During the winter of 1883, F. M. Martin of Long Reach, West Va., contracted a severe cold which left him with a cough. In speaking of how he cured it he says: "I used several kinds of cough syrup, but found no relief until I bought a bottle of Chamberlain's Cough Remedy, which relieved me almost instantly, and in a short time brought about a complete cure." When troubled with a cough or cold use this remedy and you will not find it necessary to try several kinds before you get relief. It has been in the market for over twenty years, and constantly grown in favor and popularity. For sale at 25 and 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., agents for Hawaiian Islands.

During the winter of 1883, F. M. Martin of Long Reach, West Va., contracted a severe cold which left him with a cough. In speaking of how he cured it he says: "I used several kinds of cough syrup, but found no relief until I bought a bottle of Chamberlain's Cough Remedy, which relieved me almost instantly, and in a short time brought about a complete cure." When troubled with a cough or cold use this remedy and you will not find it necessary to try several kinds before you get relief. It has been in the market for over twenty years, and constantly grown in favor and popularity. For sale at 25 and 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., agents for Hawaiian Islands.

During the winter of 1883, F. M. Martin of Long Reach, West Va., contracted a severe cold which left him with a cough. In speaking of how he cured it he says: "I used several kinds of cough syrup, but found no relief until I bought a bottle of Chamberlain's Cough Remedy, which relieved me almost instantly, and in a short time brought about a complete cure." When troubled with a cough or cold use this remedy and you will not find it necessary to try several kinds before you get relief. It has been in the market for over twenty years, and constantly grown in favor and popularity. For sale at 25 and 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., agents for Hawaiian Islands.

During the winter of 1883, F. M. Martin of Long Reach, West Va., contracted a severe cold which left him with a cough. In speaking of how he cured it he says: "I used several kinds of cough syrup, but found no relief until I bought a bottle of Chamberlain's Cough Remedy, which relieved me almost instantly, and in a short time brought about a complete cure." When troubled with a cough or cold use this remedy and you will not find it necessary to try several kinds before you get relief. It has been in the market for over twenty years, and constantly grown in favor and popularity. For sale at 25 and 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., agents for Hawaiian Islands.

During the winter of 1883, F. M. Martin of Long Reach, West Va., contracted a severe cold which left him with a cough. In speaking of how he cured it he says: "I used several kinds of cough syrup, but found no relief until I bought a bottle of Chamberlain's Cough Remedy, which relieved me almost instantly, and in a short time brought about a complete cure." When troubled with a cough or cold use this remedy and you will not find it necessary to try several kinds before you get relief. It has been in the market for over twenty years, and constantly grown in favor and popularity. For sale at 25 and 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., agents for Hawaiian Islands.

During the winter of 1883, F. M. Martin of Long Reach, West Va., contracted a severe cold which left him with a cough. In speaking of how he cured it he says: "I used several kinds of cough syrup, but found no relief until I bought a bottle of Chamberlain's Cough Remedy, which relieved me almost instantly, and in a short time brought about a complete cure." When troubled with a cough or cold use this remedy and you will not find it necessary to try several kinds before you get relief. It has been in the market for over twenty years, and constantly grown in favor and popularity. For sale at 25 and 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., agents for Hawaiian Islands.

During the winter of 1883, F. M. Martin of Long Reach, West Va., contracted a severe cold which left him with a cough. In speaking of how he cured it he says: "I used several kinds of cough syrup, but found no relief until I bought a bottle of Chamberlain's Cough Remedy, which relieved me almost instantly, and in a short time brought about a complete cure." When troubled with a cough or cold use this remedy and you will not find it necessary to try several kinds before you get relief. It has been in the market for over twenty years, and constantly grown in favor and popularity. For sale at 25 and 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., agents for Hawaiian Islands.

During the winter of 1883, F. M. Martin of Long Reach, West Va., contracted a severe cold which left him with a cough. In speaking of how he cured it he says: "I used several kinds of cough syrup, but found no relief until I bought a bottle of Chamberlain's Cough Remedy, which relieved me almost instantly, and in a short time brought about a complete cure." When troubled with a cough or cold use this remedy and you will not find it necessary to try several kinds before you get relief. It has been in the market for over twenty years, and constantly grown in favor and popularity. For sale at 25 and 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., agents for Hawaiian Islands.

During the winter of 1883, F. M. Martin of Long Reach, West Va., contracted a severe cold which left him with a cough. In speaking of how he cured it he says: "I used several kinds of cough syrup, but found no relief until I bought a bottle of Chamberlain's Cough Remedy, which relieved me almost instantly, and in a short time brought about a complete cure." When troubled with a cough or cold use this remedy and you will not find it necessary to try several kinds before you get relief. It has been in the market for over twenty years, and constantly grown in favor and popularity. For sale at 25 and 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., agents for Hawaiian Islands.

REVIEW OF TAX RETURNS.

Resume of Figures Placed Before Tax Law Revision Committee.

Following is a portion of the figures presented to the Special Tax Committee of the Senate to set forth in detail the proportion of taxes paid by corporations and private business enterprises throughout the islands. In the taxes paid by the Haiku Sugar Company and the Puna Sugar Company, there should be added \$450 and \$550 respectively, which amounts are paid by the Hamakua Ditch Company conducted in connection with the above plantations:

SUGAR CORPORATIONS.

Title of Corporations.	Capital.	Paid up Capital.	Assets July 1, 1895.	Total Paid.	Taxes Growing Crops.
Oahu—					
Ewa Plantation	\$ 750,000	\$ 750,000	\$ 651,663.55	\$ 5,786.83	\$ 1,030.05
Hoola Ag. Co.	150,000	150,000	150,000.00	707.05	171.00
Kahuku Pl. Co.	500,000	500,000	500,000.00	2,540.26	402.41
Wainae S. Co.	255,000	255,000	157,900.66	1,969.59	477.05
Waimea S. Co.	252,000	252,000	188,116.04	1,278.83	451.37
Maui—					
H. C. Su. Co.	10,000,000	10,000,000	3,493,270.74	9,275.72	1,403.53
Hana Pl. Co.	300,000	300,000	300,000.00	1,497.93	543.00
Haiku Su. Co.	500,000	500,000	315,073.65	3,089.07	650.00
Kipahulu S. Co.	80,000	80,000	89,762.47	880.55	220.10
Olowalu Su. Co.	150,000	150,000	103,281.27	518.36	142.60
Paia Pl. Co.	750,000	750,000	318,523.43	3,367.61	731.70
Recip. Su. Co.	250,000	250,000	444,594.88	1,169.19	231.49
Wailuku S. Co.	255,000	255,000	157,900.66	1,969.59	477.05
Pioneer M. Co.	600,000	600,000	1,928.65	420.00	
Hawaii—					
Honokaa S. Co.	200,000	200,000	325,071.25	2,873.75	951.30
Ha'ikau M. Co.	240,000	240,000	53,462.03	528.44	
Haw. Ag. Co.	500,000	500,000	582,286.96	4,138.30	1,370.68
Hilo Su. Co.	500,000	500,000	471,830.09	3,035.56	1,214.34
Hutch. Su. Co.	2,500,000	2,500,000	1,431,249.68	5,094.46	1,716.72
Hakalau Su. Co.	1,000,000	1,000,000	813,404.00	2,758.80	1,031.79
Honomu Su. Co.	250,000	250,000	175,624.66	1,644.12	587.00
Kukaiwa P. Co.	120,000	120,000	87,834.00	1,255.45	511.60
Kohala Su. Co.	450,000	450,000	417,249.42	2,488.76	633.79
Lau'hoe Su. Co.	300,000	300,000	119,467.55	1,184.18	385.13
Ookala Su. Co.	200,000	200,000	172,217.88	1,064.63	342.92
Onomea Su. Co.	500,000	500,000	733,256.25	4,547.24	1,707.60
Pacific Su. M.	300,000	300,000	228,042.00	2,629.80	700.54
Pauhau Pl. Co.	1,000,000	1,000,000	392,089.90	4,331.11	108.51
Pepeekeo S. Co.	750,000	750,000	1,725.74		
Union Mill Co.	150,000	150,000	276,056.04	2,959.95	917.64
Waikae M. Co.	300,000	300,000	164,823.92	1,376.08	192.33
Kauai—					
Kilauea Su. Co.	300,000	300,000	24,559.43	1,905.17	645.30
Koloa Su. Co.	200,000	200,000	175,126.77	1,756.55	323.49
Lihue Pl. Co.	700,000	700,000	601,414.50	6,188.14	852.00
Makae Su. Co.	500,000	160,000	404,242.21	4,157.15	1,080.97
Waimea S. M.	70,000	70,000	40,300.00	433.11	108.51
Haw. Su. Co.	2,000,000	1,400,000	703,151.47	6,908.32	1,401.75
Total	\$ 27,862,000	\$ 26,322,000	\$ 15,674,668.00	\$ 101,114.89	\$ 26,811.19

PARTNERSHIPS NOT INCORPORATED.

			PLANTING INTERESTS.	
Hamakua Plantation Co.	\$ 1,245.51		Laie Plantation	\$ 15.40
Halestead Bros.	409.89		Puehuehu Plantation	129.93
Nuuli Plantation	192.96		Beecroft Plantation	145.17
Halaia Plantation	118.51		L. J. Chong	212.71
Hawi Plantation	441.69		A. S. Wilcox	645.64
Elele Plantation	137.81		G. N. Wilcox	275.23
Total	\$ 29,357.47		J. K. Smith	112.38
			Gay & Robinson	227.59
			Mier & Kruse	338.76
			H. P. Faye & Co.	412.02
			Total	\$ 2,524.83

BUSINESS CORPORATIONS.

Title of Corporation.	Capital.	Paid up Capital.	Assets July 1, 1895.	Total Paid.	Taxes.
Brewer & Co. Company	\$ 600,000	\$ 600,000	\$ 1,148,363.10	\$ 195.80	
California Stock & Dairy Co.	2,000	1,700	1,020.00	11.05	
Castle & Cooke	600,000	600,000	339,344.05	1,231.10	
Consolidated Soda Co.	30,000	30,000	34,369.87	247.60	
Davies & Co., T. H.	900,000	700,000	1,138,661.90	2,293.00	
Estate of S. G. Wilder	500,000	500,000	558,056.15	119.24	
Fashion Stable Co.	60,000	60,000	60,638.22	409.85	
Grinbaum & Co., M. S.	300,000	200,000	300,000.00	757.85	
Humuula Sheep Station Co.	100,000	100,000	71,297.53	542.23	
Honolulu Dairy Co.	20,000	20,000	29,682.41	246.15	
Haleakala Ranch Co.	220,000	220,000	244,387.96	988.23	
Hamakua & S. K. Tel. Co.	5,375	5,275	2,984.09	26.38	
Hollister Drug Co.	50,000	50,000	53,780.33	287.85	
Hawaiian Railroad Co.	227,500	227,500	35,742.53	357.53	
Hilo Electric Light Co.	10,000	1,000	1,123.00	11.25	
Hilo Soda Works Co.	5,000	5,000	1,551.70	13.00	
Hawaiian Coffee and Tea Co.	80,000	80,000	41,529.56	324.35	
Hawaiian Ostrich Farm Co.	15,000	8,300	1,510.30	14.00	
Hawaiian Construction Co.	223,400	223,400	4,209.50		
Hawaiian Carriage Mfg. Co.	45,000	45,000	49,451.91	119.40	
Hawaiian Star Newspaper Co.	10,000	10,000	8,079.40	43.65	
Hawaiian Land & Imp. Co.	25,000	25,000	25,288.09	173.73	
Hawaiian News Co.	25,000	25,000	23,485.27	132.20	
Hawaiian Hardware Co.	75,000	37,500	83,550.12	572.60	
Hawaiian Electric Co.	250,000	164,275	72,096.26	695.90	
Hawaiian Abst. and T. Co.	10,000	8,200	4,707.95	40.40	
Hawaiian Gazette Co.	40,000	40,000	23,100.00	201.20	
Hawaiian Pork Packing Co.	22,500	15,500	7,063.29	58.75	
Honolulu Iron Works Co.	200,000	200,000	215,453.99	1,329.75	
Hall & Son, E. O.	150,000	150,000	176,687.93	1,062.46	
Honolulu Soap Works Co.	25,000	25,000	12,996.00	129.95	
Hobson Drug Co.	30,000	15,500	21,968.35	173.75	
I. L. S. N. Co.	425,900	425,900	378,019.51	2,806.95	
Irwin & Co., W. G.	500,000	1,071,554.96	463.50		
Kaneohe Ranch Co.	60,000	60,000	60,000.00	157.90	
Kahului Railroad Co.	150,000	150,000	81,260.17	667.66	
Kohala Telephone Co.	10,000	8,350	225.00	40.00	
Kona Coffee Co.	50,000	13,000	14,652.00		
Kaneakoa Coffee Co.	20,000	7,400	2,440.00	20.25	
Kauai Telephone Co.	20,000	20,000	17,180.00	158.70	
Maui Land and R. R. Co.	20,000	20,000	26,140.00	93.70	
Mutual Telephone Co.	150,000	139,000	52,456.00	520.85	
MacFarlane &					

Hawaiian Gazette.

SEMI-WEEKLY.

ISSUED TUESDAYS AND FRIDAYS

W. R. FARRINGTON, EDITOR.

FRIDAY — — — APRIL 10, 1896.

Among the figures published Thursday there may have seemed some very strange anomalies. C. Brewer & Co., who return over one million of assets, only appear to pay a tax of one hundred and ninety-three dollars. Of course, the assets are made up of corporation shares, which are already taxed under the corporations. The same is true of Davies & Co., Castle & Cooke and other large firms. The figures are apt to mislead the average reader.

The conclusions drawn by the Seattle Post-intelligencer in connection with our tariff laws simply prove that the editorial writer doesn't know what he is talking about. The writer seems to have gathered a few facts, a larger quantity of lies and winds up by making a very poor guess at the general situation. The great barrier which faces proper tariff revision in this country is the readiness of certain cliques to grossly misrepresent any honest effort to improve upon our present conditions. None are so ignorant as those who refuse to learn, and none so detrimental to a community as those who attempt to defeat progress by jumping at conclusions in order to feather their own nests.

Now that the time of the adjournment of the United States Congress is assuming definite shape, the people of Hawaii will watch with renewed interest the progress of the cable bill. The arrival of a second company upon the scene has added a new complication, which may jeopardize the success of both companies in obtaining financial assistance from the United States. It seems clear that the Foreign Relations Committee in both the House and Senate favors the general scheme of laying an American cable to Hawaii, but it remains an open question whether the ardor of the opposition companies, together with the unnatural economy that generally precedes a presidential election, will not result in the measure being put over to the next session of Congress. Private advices state that the cable bill was made the "special order" for the first of April in the House, thus bringing it up for decisive action from six to eight weeks previous to adjournment. It now remains to be seen whether the advocates of the bill can succeed in accelerating the motion of the legislative wheels sufficiently to gain an appropriation from the present Congress.

LAW AGAINST GAMBLING.

The New York Legislature has at last succeeded in passing the Raines liquor bill, which substitutes a liquor tax for the usual liquor license. The new law wipes out the local excise board and places the control of the liquor traffic in the hands of State officials. Any person may conduct a saloon who will pay an annual tax ranging from \$800 for the city of New York to \$100 for communities of less than 1,200 inhabitants. One-third the revenue from the State Liquor Department goes to the State, and two-thirds to the municipality in which it is collected. Local option is granted to towns, but not to cities, and no new saloon is to be established within 200 feet of a dwelling house without the consent of two-thirds of the property owners within the distance named. The law has been opposed most strenuously, and has caused several Republican members to bolt the party caucuses. It may be regarded, however, as a step toward prohibition, provided the law is enforced. In New York City it increases the yearly expense of each liquor dealer about \$500, and will result in cutting down the number of places where liquor is sold. It also places a responsibility on the property holders, and will serve to show up in the proper light certain property holders who are loudly for temperance, and rent their buildings to liquor dealers. Even Neal Dow, the father of the prohibition movement, came within the category at one time, and it is fair to suppose that New York is not without its representatives of a class who do not care to sacrifice financial interest to a question of moral principle.

CUBAN SUGAR CROP.

Although General Weyler made bold statements as to his ability to quell the Cuban rebellion sufficiently to allow the Cuban sugar planters to put a good proportion of their usual product on the market, up to the present time he has made a signal failure, and the amount of the estimated shortage may be counted upon, which means continued good prices for Hawaiian sugar. The Philadelphia Ledger sizes up the situation as follows:

"What appears to be a carefully compiled review of the Cuban sugar crop

shows that the total amount made up to March 1, at which time the grinding season was half over, was 63,298 tons, as against 319,326 tons at the same time last year. Doubling this for the whole season would give 126,596 tons, while last year the estimated yield was 1,000,000 tons, showing a decrease of 87.3 per cent. Even this scanty percentage will not be realized unless Gomez can be driven out of the sugar producing districts, of which he now occupies four-fifths, as he has given orders that no sugar shall be made. The statement is made with a degree of circumstantiality that argues thorough knowledge of the situation, and it is at least partially confirmed by the action of the Sugar Trust, reported last week, in buying up vast quantities of sugar in Germany, Egypt and elsewhere. It is the most convincing argument for the success of the revolution that could be had, for it shows that the insurgents control practically all the revenue producing sections of the island."

UNITED STATES CONTRACT LAW.

A recent interpretation of the United States alien contract law, made by Commissioner General Stump of the Immigration Bureau and endorsed by the Secretary of the Treasury, will be received with no little interest in this country, where the contract law stands, in some minds, as a disagreeable barrier in working out the annexation problem.

Several English mechanics were detained in New York on the ground that they were contract laborers. Investigation showed that they were sent to the country to set up cotton machinery made by parties in England and sold to cotton mill men in New England.

The machinery is new to the United States, and required men particularly acquainted with its construction to set it up and put it in operation.

The Commissioner of Immigration finally allowed the English contract mechanics to land and proceed with their work on

condition that the original contracts be abrogated and new ones issued, particularly setting forth the machinery to be erected, to whom sold, and strictly limiting the work to be done.

The men also agreed to leave the country immediately on completion of the work contracted for.

This interpretation of the contract law compares favorably in some of its essential points with the conditions under which the Chinese plantation laborers are now coming to this country.

It would require a very slight change in our present laws to bring plantation laborers to Hawaii under the same conditions which the English mechanics were allowed to go to the New England States. The decision has at least shown that the United States contract law is elastic and may be stretched to fit existing conditions.

Immediately the laws were enforced the horsemen and the "bookies" throughout the State set up a howl that horse racing would be killed and the interests of the stock farms seriously damaged. But the reformers stood by their colors, pool selling and public gambling were reduced to a minimum, and we have yet to learn of the stock farm that has made an assignment in consequence of the new order of affairs. The "sports" have suffered, as they can no longer make money by bleeding young neophytes in a gambling school that has ruined more than one young life. With all the reforms, however, it will be many a year before horse racing in New England is raised to the standard from which it dropped when the public began to give way to the gambler.

Hawaii is today in a position to prevent public gambling at horse races and athletic contests. If our lawmakers delay passing strict laws simply because it is claimed that the law cannot be enforced, they are putting the young men of the country in a dangerous position, to say nothing of jeopardizing honest sports. Gambling is inherent with the average human being, and the average boy will wager anything from a toothpick to a tin whistle before he is old enough to go to school; but it is the duty of the old members of the community to place all the safeguards possible around the rising generation, and wipe out the evil by example as well as precept. Given a legal backing, the people of this country can stop gambling in its most flagrant forms.

THE TAX PROBLEM.

The question of taxation is one of vital importance to every civilized community. It is also one of the questions which causes more friction than any other branch of governmental control. In order to keep up a government and administer it properly you must have cash. We want roads, we want schools, we want better landings, we want our postal system kept up—we want a hundred and one things, and we can only have them if we have the cash. Agreeing, as all classes do, upon the necessity, all are willing to pay their share, but the difficulty and friction come in when the allotment of the share is made.

A very old and crude form of taxation is the poll tax. Every male of a certain age pays his dollar, or whatever sum may be settled upon, no matter what his income, be it large or be it small. Then there are other specific personal taxes, which in this country amount to \$5 per head. Further than this, we have a property tax, and, of course, duties, licenses and excise.

The needs of the Government have brought about the necessity of increasing the revenue, and we are now face to face with the necessity of revising our tax list. Hence the very burning tax bill which is now before the Senate, the House of Representatives and the country at large. The subject is one of vital importance to every member of the community, be he rich or be he poor.

It is hardly necessary to point out how unjust the personal tax of \$5 a head is, when compared with the taxes upon property. We will say a laborer gets \$16 per month; that is a total income of \$192 per annum; he has to pay \$5 tax, or at the rate of 2.6 per cent upon his gross earnings. Were so heavy a tax put upon property, there would be the wildest and most melancholy wail from one end of the islands to the other. The tax upon corporation and other property is 1 per cent. Make the property owner pay at the same rate as the poor man, and even under the present method of assessment the income of the Government from this would be more than two and a half times more.

The vital point in the whole matter rests upon a better method of getting at the values of property.

The tables published Thursday afford much information in looking up this point. We have a list of thirty-seven sugar corporations, with a nominal capital of over \$27,000,000 and a paid-up capital of \$26,000,000—avoid the odd figures and speak in round numbers—which pay in taxes a little over \$100,000.

The sworn returns of the values of the sugar corporations to the Minister of the Interior are \$15,674,668. The tax upon that figure should have been \$156,764. Why wasn't it? The old tax law is in fault, and it needs very careful consideration of the new tax law to see that such anomalies should not be allowed to exist.

It is a case of make haste slowly. The very utmost care should be taken over the bill, and there should be no hasty action. It should be argued fully and carefully, and plenty of time should be given for the public to understand the arguments and to give their views.

WASHINGTON COMMENT.

The attention of the editor of this paper has been called to certain remarks made to the Executive by American Minister Willis regarding an edi-

WATERHOUSE ESTATE.

Important Change of Management in Old House.

E. W. JORDAN BUYS NO. 10.

Came Here 28 Years Ago—Now Manager of the Fort-Street Store. Splendid Business Qualifications. Floriculturist of Note—Rare Plants.

It was rumored on the street yesterday that E. W. Jordan, for some years manager of "No. 10 Store," had purchased this branch of the business from the Waterhouse estate and would con-

tinued to conduct it as the leading dry goods establishment in Honolulu.

Mr. Jordan came here in 1868 and engaged at once with John Thomas Waterhouse in the Queen street store.

Eighteen months afterward he was made manager of the Fort street store and has held that position ever since.

He has been to England once during that time and then for only six months.

Mr. Jordan's mercantile experience with the Waterhouse family fits him for the responsible position of proprietor of the vast business which he has so long managed. That he will continue to uphold the men now keeping guard over the national destinies. The bands that guide the nation, however, do not nor have they ever attempted to guide the Advertiser.

Regarding the editorial comment taken from the Washington Star, we would call attention to the fact that the article was published without comment and was simply reflecting the opinion of a paper published in the capital of the United States, the seat of the Government which the American Minister represents. It was an editorial comment taken from a paper as close to the political throne as we know of. It was an American review of the situation, given to the people of Hawaii for what it was worth. We regret most sincerely that the leading newspaper of the United States capital—the seat of the Government from which all United States officers take their orders—should feel called upon to make such statements. We regret many incidents that have occurred in this country upon which American opinions have been variously expressed and while the editor of this paper realizes his responsibility in connection with the affairs of this country, he cannot conscientiously take upon himself the task of answering for all that is said and done by the American public and the American newspapers.

The needs of the Government have brought about the necessity of increasing the revenue, and we are now face to face with the necessity of revising our tax list. Hence the very burning tax bill which is now before the Senate, the House of Representatives and the country at large. The subject is one of vital importance to every member of the community, be he rich or be he poor.

It is hardly necessary to point out how unjust the personal tax of \$5 a head is, when compared with the taxes upon property. We will say a laborer gets \$16 per month; that is a total income of \$192 per annum; he has to pay \$5 tax, or at the rate of 2.6 per cent upon his gross earnings. Were so heavy a tax put upon property, there would be the wildest and most melancholy wail from one end of the islands to the other. The tax upon corporation and other property is 1 per cent. Make the property owner pay at the same rate as the poor man, and even under the present method of assessment the income of the Government from this would be more than two and a half times more.

The vital point in the whole matter rests upon a better method of getting at the values of property.

The tables published Thursday afford much information in looking up this point. We have a list of thirty-seven sugar corporations, with a nominal capital of over \$27,000,000 and a paid-up capital of \$26,000,000—avoid the odd figures and speak in round numbers—which pay in taxes a little over \$100,000.

The sworn returns of the values of the sugar corporations to the Minister of the Interior are \$15,674,668. The tax upon that figure should have been \$156,764. Why wasn't it? The old tax law is in fault, and it needs very careful consideration of the new tax law to see that such anomalies should not be allowed to exist.

It is a case of make haste slowly. The very utmost care should be taken over the bill, and there should be no hasty action. It should be argued fully and carefully, and plenty of time should be given for the public to understand the arguments and to give their views.

Washington Star speaks of the possibilities of Minister Willis' return to Honolulu, after his vacation, as follows: "It is suggested that if Mr. Willis does not care to return to duty, the American legation at Honolulu, except for the presence of a Consul-General, may be closed for the remainder of Mr. Cleveland's term in the White House. No difficulty would result from that. The value of an American Minister in any country depends entirely upon his representative character. Mr. Willis has no value whatever at Honolulu. If anything he is a standing affront to people for whom the people of this country feel a warm attachment. Why, then, should he stay there? Or, leaving on a visit home, return there? The people of Hawaii will understand that the closing of the doors of the legation now will be followed by their reopening a year hence, by a Minister who really represents the United States."

A quarterly dividend is now due and payable to the stockholders of Wilders Steamship Co.

Hood's Saved Their Lives

Poisoned by Impure Water
Now in Good Health, Lively, Happy



Eva, Carroll and Lily Brown
Stowe, Vermont.

G. I. HOOD & CO., Lowell, Mass.: Gentlemen—Last winter, my two girls, boy and wife were taken ill. The doctors said they were poisoned by drinking water from an old well. The two girls failed to rally under the doctor's treatment. Eva aged four years, fell away so she only weighed 18 lbs.; coughed all the time and was helpless. Physicians said

She Had Consumption.
Lily, aged eight years, was nearly as bad as Eva but being older and stronger, held up a little better. We gave them both Hood's Sarsaparilla, which built up their strength and health finely so that they became fat and plump, lively and happy. My son Carroll was in a bad condition, having a bad cough and very weak. He was obliged to lie down most of the time. One bottle of Hood's Sarsaparilla put him on his feet and restored perfect health. I believe Hood's Sarsaparilla saved my children's lives. JOHN T. BROWN, Stowe, Vermont.

HOOD'S PILLS cure all Liver Ills, Biliousness, Jaundice, Indigestion, Sick Headache.

HOODRON DRUG COMPANY, Wholesale Agents.

FILTERS.

The report of the executive officer of the Board of Health relative to the condition of the Nuuanu reservoirs is suggestive of something dangerous to health. It also suggests filters, good filters, something that will effectively separate the water from mud and filth.

Nature has done much toward providing the people with necessities; it has also done a little toward securing for the people luxuries. In some localities a filter is a luxury, in others, Honolulu for instance, it is a necessity, but the natural filters that are sold have been much improved by ingenuity of man.

Charcoal is admitted to be the most thorough purifying agent known, consequently Messrs. Slack & Brownlow selected it for use in the manufacture of their filters. And we are the agents for this particular brand of filter in Honolulu, a sufficient guarantee, by the way, of the character of the article.

The latest invoices show three different styles of the S. & B. Filters and these we have in stock, just opened them, in fact, and we want your attention.

No 1, (we will call it No. 1) is fitted with a movable plate, so that when necessary, the carbon may be taken out and washed. It has also a movable lining allowing access to every part of the interior, which may be kept perfectly sweet and clean.

No. 2 and 3 are provided with the same conveniences for cleaning as the other, but they have the important addition that every part, including the pure water chamber, is accessible, giving them all the requirements of a "Perfect Filter."

The price of the S. & B. filter is below the others. You should have one, because it is a necessity.

PACIFIC HARDWARE CO.

HAWAIIAN Collection Agency

328 MERCHANT STREET.
(Old Bulletin Building.)

Collections Promptly Attended to.

Money Delivered on the Day of Collection.

BISSELL THOMAS HUGH P. KING.



Sold Everywhere

HOLLISTER & COMPANY,

Agents for the Hawaiian Islands.

4273 1749-2m

CORPORATION TAXES.

Amendments to Reports by Committee.

INCREASE OF ABOUT \$85,000.

Petitions From Medical Men—Oppose Street Taxation—Patients Must Pay. Chinese Barbers Object to Paying Taxes—Damon Asks Amendments.

Fortieth Day.

THURSDAY, April 9.

Senate met at 10 a. m., and after prayer and reading of the minutes, Senator Waterhouse read a petition from the Y. P. S. C. E. regarding the sale of liquor.

Senator McCandless, of the committee, to whom was referred the amendment to section 5 of the tax law which provided that road taxes might be worked out on the roads at the rate of 50 cents per acre, recommended that the amendment not be adopted, as it was not considered practicable.

Report placed on the table to be considered with the bill.

Senator Lyman, from the committee to whom was referred the bill to provide additional fire houses on the plains, reported favorably and recommended that the sum of \$12,000 be appropriated for the purpose. The report was laid on the table, to be considered with the supplementary appropriation bill.

A petition signed by twenty-four Chinese barbers praying that the tax on their trade be not passed. Laid on the table, to be considered with the bill.

Senator Waterhouse moved for a reconsideration of Sections 3 and 6 of the tax bill, which provide for the payment of taxes by boys of a school age.

Senator Brown opposed reconsideration because if amended it would materially reduce the revenue of the Government. A young man of 18 is old enough to be at work, and can make a living and should contribute to the maintenance of the Government by paying road and poll taxes.

Senator Waterhouse—I believe it best to reconsider, because it would then be sent to a committee and the details could be carefully gone over. I believe we can do better by making the limit between the ages of 20 and 60 than we can by allowing it to remain 17 and 50, as it now is.

Senator Brown moved the item pass as in the bill.

Senator McCandless agreed that 20 to 60 was better because it was inconsistent to make a man pay poll tax, which was really for the privilege of voting, when according to the Constitution he was not granted right of suffrage until he arrived at maturity.

Senator Waterhouse seconded the motion, because the two sections could be made uniform.

Minister Damon was sorry to notice a desire to change these sections of the bill. It should be the aim of the Senators to increase rather than decrease the revenue. It will make unnecessary trouble and confusion for the tax assessors and a loss to the Government in the collection of taxes.

Senator Waterhouse.—The Minister is away off. It is not the tax collector who has trouble, but the outside man who collects \$5 and pays over \$3. It is the amount that is now lost that would be affected.

Senator Baldwin—I think the member is mistaken; this law has been in operation—well, ever since the creation of the Government. When a young man reaches the age of 17 he can earn as much money as one of 25. There is no reason why, at that age, he should go to school; he should be at work. I believe it would be best to defer the matter so it will go to a committee.

Senator Waterhouse seconded the motion and the item was referred to the Finance Committee.

Senator Brown moved that report of committee on Section 5 be adopted. Carried.

Senator Baldwin moved that Section 16 be adopted, the committee having reported unfavorably.

Senator Hocking—I fail to understand why the committee should have reported adversely. The amendment expressly provides that the man who works out his taxes on the road must do a full day's work before he can get a certificate of credit on his taxes.

Minister Damon suggested that the words "at the discretion of the Assessors" might be inserted to advantage.

Senator Waterhouse—I think the section is good. It is high time that the poorer classes should be taken out of the same category as men in Oahu Jail. If these people are arrested for non-payment of taxes they are given a prison suit and put to work on the roads.

Senator Hocking—It has been said here that a man with a homestead can always secure work on a plantation at 75 cents a day, and earn enough to pay his taxes. It seems to me like good business policy to secure those men's services at 50 cents a day if they are willing to exchange at that price. If they are arrested under the law, 90 cents a day, and the taxpayer must wear a striped suit.

Senator Brown—to adopt the amendment means retrogression. It was done here years ago and the implements brought out by the man who was willing to work out his taxes were an O. O. a pipe and a calabash. That was all they would bring. Such an amendment would be bad for Honolulu. These arrests are seldom made in the outer districts, and if the amendment was passed it would be an inducement for the tax-payer to offer his services and spend the day alongside his calabash, enjoying pipes. The Supervisor cannot be with a gang of laborers all the time; his duties require him to be anywhere and everywhere.

Senator Baldwin coincided with the previous speaker. There are very few people living here who want work but who can get it on the plantations. It is not the same as in other countries; men can get work if they want it.

Senator Hocking—The Senator's argument is inconsistent. If he was put in jail to work out his taxes he is as apt to be lazy as if he was free.

Senator Wright—I agree with the Senator from Maui (Hocking). If I was supervisor I do not think I would have any trouble getting 50 cents' worth of work out of a man in a day of ten hours. I have no doubt Senator Baldwin gets 50 cents' worth of work out of the men on the plantation in a day. (Baldwin—We are not supervisors).

Senator Brown—I object to the amendment for another reason. It throws too much power into the hands of one man. I do not wish to be understood as saying the road supervisors would take advantage of it, but how easy it would be for him to sell a certificate for five days' work for \$2.50 when the work would not be done at all.

Senator Schmidt—The amendment is in the hands of experienced men, and I am willing to leave it to them. My sympathies are always with the poor, and I know the committee will do what is best.

On call of ayes and noes the report of the committee was adopted.

Senator Brown moved that the report of the committee on Section 16 be adopted.

Minister Damon—I would suggest Mr. Speaker, that it would be wise to have the net profits and gross revenue of corporations from all sources be considered. In this matter we are not dealing with individuals, but with soul-less bodies. If a corporation be under obligations to anyone the net profits could be reduced to nil. It is an easy matter to have alleged expenses eat up the profits so that there would be nothing in the way of dividends for the stockholders. This might easily be done through items of rebates, commissions, freights, etc. The Assessor should have access to the figures representing the gross revenue as well as the net. The net profits are not enough for him to be guided by. He would move to amend the following paragraph: "In estimating the aggregate value of such enterprise for profit there shall be taken into consideration the net profits made by the same, and all other facts and considerations which reasonably and fairly bear upon such valuations," by adding thereto these words, "also the gross revenue from all sources."

Senator Brown—I object to the amendment as unnecessary. No corporation stockholders would allow everything to go to the manager and directors. If dividends were not paid stockholders would very soon look into the expense items and see whether \$60,000 or \$70,000 were paid out in salaries. The manager would be very promptly brought into court and it would be proven whether or not he was conducting the business for the stockholders.

Minister Damon—It is the very first step that has ever been taken here toward an income tax, and as the bill has been drawn from such an Act, I feel confident that it will ultimately lead up to that.

Senator Baldwin—I had a conversation with the Minister of Finance last night regarding this item. We who have sugar interests are ready to pay a fair tax; we are ready to see a change if it is fairly made. I believe in having those who make tax returns include the gross receipts, and that the assessor should take those into account.

Senator McCandless—The part of the Act referring to the assessors may not be wise, because he might do something which would be against the law. To ascertain what is necessary to arrive at in carrying out the provisions it will be necessary to have both the net and gross revenue. If sugar corporations are taxed according to the intent of this Act, there will be an increase of \$85,000 annually in the revenue of the country. This amount will be from sugar only. All profit sharing business must be considered as coming under this Act.

Minister Wilder—Suppose a corporation spends its profits in improvements, it would have no reserve fund, and yet the property would be more valuable.

Senator McCandless—That would come under the income tax law.

Minister Damon's amendment carried.

Sections 17 and 18 passed as in the bill.

When Section 19, referring to insurance, was read, Senator Waterhouse asked why the life insurance was not included.

Minister Damon—Premiums on life insurance are not payable here, as is the case with fire or marine insurance. To include this branch in the Act would often be a hardship for the Circuit Judge of Hawaii to serve on the tax appeal board. To put the Judge on this board was asking too much; it was also inconsistent, as the last part of the section provided that no assessor or his deputy, or Government officer or employee shall be appointed to sit or act as a member of any court of appeal.

Minister Hocking said that he had found in his experience that it was well to have a legal head to the board of appeals.

On motion of the Attorney General the section was deferred.

Section 75 was also deferred. Section 76, defining a quorum in the tax appeal board, was amended by inserting the words, "except as herein after provided" after the words "The decision of the court or a majority of its members shall be final and conclusive." Section 77 passed a sordid.

Sections 78 and 79, defining the powers of the tax appeal courts, passed as read.

Sections 80 and 81, on pay of courts and taxation of costs, passed as read.

Sections 82, 83, 84 and 85, relating to appeal to the Supreme Court, were passed as recommended by the committee's report given in another column.

Minister Hocking moved to reconsider Section 82 and refer it to the Judiciary Committee. He believed the section was unconstitutional, on account of the clause in the constitution against ap-

Awarded
Highest Honors—World's Fair,
Gold Medal—Midwinter Fair.

DR.

PRICE'S
CREAM
BAKING
POWDER

MOST PERFECT MADE.

* pure Grape Cream of Tartar Powder. Free
Van. Ammonia, Alum or any other adulterant.

In all the great Hotels, the leading Clubs and the homes. Dr. Price's Cream Baking Powder holds its supremacy

10 Years the Standard.

LEWIS & CO.,
Agents, Honolulu, H. I.

Motion to include life insurance in the list of taxable properties was first

Sections 20 to 25 inclusive passed as in the bill.

Section 26, relieving shareholders from taxation in stock passed.

Senator Schmidt asked to strike out Section 27, relating to taxes on mortgaged property. The section was referred to the Finance Committee.

Section 28, ten per cent. delinquent charge, passed as read.

Section 29 passed as read.

Section 30, exempting diplomats, clergymen and volunteer soldiers from taxation, passed as read. Senator Lyman offered an amendment to exempt "all youth in actual attendance in schools within the Republic." The amendment was lost and the section passed as read.

Section 31, giving the assessor discretion in exempting infirm and indigent persons from taxation, passed as read.

RECESS.

AT AFTERNOON SESSION.

At the afternoon session Section 32, exempting certain property from taxation, brought forth an amendment by Senator Waterhouse to exempt the Opera House and the Maternity Home from taxation. Senator McCandless added the Y. M. C. A. The amendment favoring the Maternity Home met with almost unanimous support, and was finally adopted. Minister Damon supported the Opera House amendment, but the measure was finally lost. The amendment exempting the Y. M. C. A. passed by a vote of 5 to 4. The section then passed as amended.

Section 33, relating to further exemptions, passed.

Sections 34 and 35, on appointment and removal of assessors, passed.

Section 36, relating to appointment and removal of deputy assessors, passed as read. Sections defining the powers and duties of deputy assessors, the rights, powers and duties of assessors, location of offices, passed as read.

Section 42 was deferred. Section 46 passed with slight amendment. Other intervening sections passed as read.

Section 57, on publication of delinquent tax list; Section 58, on enforcement of delinquent taxes; and Section 59, on delinquent personal taxes, passed as read. Section 60, on arrest, trial, penalty for delinquent taxes, passed with slight amendment. Section 61, defining procedure upon distress for taxes; Section 62, on procedure against unknown or non-resident delinquents, and Section 63, "police must assist assessors," passed. Section 64, relating to the Board of Equalization, passed as read.

Section 65, providing that "property shall be assessed each year with reference to the quantity and value of the same, on the first day of January of each year, except as by this Act otherwise provided." Passed.

Section 66, relating to tax returns, passed as read.

Section 67, a new section proposed by the committee, passed with an amendment adding the words "as well as gross receipts," after the words "the net profit."

Section 68, on penalties for failure to make return; Section 69, on times when personal and dog taxes are due; Section 70, on public inspection of assessments; Section 71, providing for notice of appeal; Section 72, on costs, and Section 73, on certificate of appeal, passed as read.

Resolved, That copies of these resolutions be sent to the President of the Republic and to the Legislature, and your petitioners will ever pray.

John S. McGraw, N. Russell, N. B. Emerson, F. L. Miner, Hugo Stangewald, George Herbert, R. W. Anderson, B. McKibbin, George P. Andrews, J. M. Whitney, A. J. Derby, M. E. Grossman, J. T. Wayson, Chas. B. Cooper, D. M. Gedge, D. McLennan, C. B. Wood, H. W. Howard, R. I. Moore, George H. Huddy, C. Clifford Ryder, F. R. Day, S. G. Tucker, J. L. Hildebrand, E. Suhrmann, Igo Mori, S. Kojima, J. Uchida.

Report referred to the Judiciary Committee.

Rep. Robertson then presented the following petition from Chinese barbers in the city:

"To his Excellency Sanford B. Dole, President, To the Honorable the Senate, To the Honorable the House of Representatives of the Republic of Hawaii—The petition of the undersigned, residents and taxpayers of Honolulu (Chinese), humbly sheweth:

"First—That your petitioners have carried on the trade of barbers a number of years and have barber shops in Honolulu.

"Second—That the principal customers who patronize our shops are Chinese, and we claim and contend that we do not come in competition with the American and European barbers in Honolulu and do not in any way interfere with their profits.

"Third—That the bill now before both Houses provides for a license fee to be paid by all barbers, and we claim and contend that we should be exempted from the payment of such license fee, the principle reason being as stated in paragraph 2 of this petition, and for the additional reasons that we already are compelled to sit or act as a member of any court of appeal.

Minister Hocking said that he had found in his experience that it was well to have a legal head to the board of appeals.

On motion of the Attorney General the section was deferred.

Section 75 was also deferred. Section 76, defining a quorum in the tax appeal board, was amended by inserting the words, "except as herein after provided" after the words "The decision of the court or a majority of its members shall be final and conclusive." Section 77 passed a sordid.

Sections 78 and 79, defining the powers of the tax appeal courts, passed as read.

Sections 80 and 81, on pay of courts and taxation of costs, passed as read.

Sections 82, 83, 84 and 85, relating to appeal to the Supreme Court, were passed as recommended by the committee's report given in another column.

Minister Hocking moved to reconsider Section 82 and refer it to the Judiciary Committee. He believed the section was unconstitutional, on account of the clause in the constitution against ap-

propriations for sectarian schools. The motion was lost, and at 3:45 the Senate adjourned.

House of Representatives.

Rep. Robertson reported for the Judiciary Committee that Senate Bill No. 11, relating to the restriction of Chinese immigration, had been under consideration. Committee recommended its passage. Report laid on the table to be considered with the bill.

Rep. Richards reported for the Committee on Passed Bills that House Bill No. 7, relating to the registration of male residents, and also Senate Bill No. 17, relating to the reorganization of the Judiciary Department, had been handed the President for consideration.

Under suspension of rules Rep. Robertson read the following petition:

To the Honorable the Legislature of the Republic of Hawaii—Gentlemen: The undersigned respectfully represent that in view of the proposal to place a license tax upon the medical profession and its branches, as they are advised is the intent of an Act now under consideration by your honorable body, the duly licensed and practicing members of the medical and dental profession met and considered the proposed measure.

The following resolutions have been adopted and are presented as a petition to your honorable body, to the consideration of which your attention is respectfully requested:

Whereas, In an Act now under consideration by the Legislature of the Republic of Hawaii, entitled, "An Act to amend, add to and consolidate the laws relating to certain licenses, etc." it is proposed to impose an annual license tax upon all practitioners of medicine and surgery and of dentistry in this Republic; and

Whereas, The proposed measure will be an indirect tax upon those of the community who seek their services, and at a time when, by reason of illness, are least able to afford it; and

Whereas, The imposition of this license tax offends the sense of equity, in that it is at variance with

FOREIGN NEWS ITEMS

Italy Forms an Alliance With England.

ABOUT VENEZUELA AND CUBA.

Recognition Blocked in Senate—Appropriation for Navy—Saw Heart and Lungs—Cable to Japan—Oxford Wins Again—Remedial Bill Killed.

ROME, April 25.—In the Senate today Baron Blanc, ex-Minister of Foreign Affairs, affirmed that the alliance between Great Britain and Italy was an accomplished fact. The overtures for peace, which had been made with a view to the eventual evacuation of Kasala, Baron Blanc said, had determined the authorities upon a public, definite manifestation of alliance, which was founded upon a more solid basis than protocols, namely, a community for defensive interests. This community would henceforth be extended to the security of Italy as a maritime power, and the Mediterranean power of Italy would now become an effective bond between Great Britain and the Dreibund.

Signor Simonetti, Minister of Foreign Affairs, concurred in Baron Blanc's statement. He created somewhat of a sensation by declaring that if the Donizetti expedition was aimed at the reconquest of the Sudan, Italy must, if the conquest be effected, and if Great Britain so desires, restore Kassala.

Advices received from Massowah are that General Baldissera, commander in chief of the Italian forces in Abyssinia has started from Asmyra with a strong force. The object of the expedition is, if possible, to liberate the Italian garrison at Adigrat.

The Senate has approved the credits asked for carrying on the campaign in Egypt.

IN THE SENATE.

A Resolution Offered by Congress to Adjourn May 2d.

WASHINGTON, March 25.—The first reference to the adjournment of Congress came in the Senate today in a formal resolution offered by Mr. Platt, proposing an adjournment on May 2d. Platt said his purpose was to call attention to the desirability of an early adjournment. The resolution was referred to the appropriations committee, as any determination as to adjournment must depend upon the condition of the appropriation bills.

The adoption of a resolution allowing ex-President Harrison to receive a decoration from Spain and Brazil was postponed by an objection from Allen.

During the day Gallinger proposed an amendment prohibiting the United States or any State from giving any recognition or financial aid to any church or religious institution. Most of the day was spent on the legislative appropriation bill, which is not yet completed. The paragraphs substituting salaries for fees for United States district attorneys and marshals were agreed to after a lengthy discussion.

SETTLEMENT MADE.

Agreement Reached on Manitoba School Question.

WINNIPEG, March 28.—The school committee had two sessions today, but as far as is known have not as yet reached any conclusion. Attorney General Sifton being asked for a statement of the proceedings, said:

"I may as well tell you that an understanding has been arrived at between the commissioners and ourselves that nothing will be given out for publication until after the conference proceedings are over. When that time arrives the information will be given to the press in such a way as will leave no doubt as to its definite character. Until that time the press will not get any reliable information from any of us."

Senator Desjardins was more communicative and denied the report that any proposition had been made and refused. He stated that the framework of a settlement had been made, and he was very hopeful of a satisfactory outcome.

UNCLE SAM TO SETTLE IT.

Urnan Incident Handled Over to the United States.

WASHINGTON, March 21.—The so-called Urnan incident has been divorced from the Venezuela boundary dispute and practically terminated, it is understood, through the good offices of the United States without the representatives of Great Britain and the South American republic coming into direct relations regarding the affair. The incident had at one time a somewhat threatening aspect, but finally developed into comparative insignificance, capable of exceedingly tame adjustment. It is strenuously contended by those most intimately concerned that the incident never had an ultimatum stage, and that there was never any foundation for the report that a British fleet would be called upon to imitate the Corinto demonstration.

TO REQUEST RECALL.

Sultan Dissatisfied With Action of American Minister.

LONDON, March 25.—The Constantinople correspondent of the Times has heard that for the last year intrigues were on foot between the Palace and Osman Digna which were likely to embarrass Italy and England. According to the dispatch, the Turkish Minister and the First Secretary of the Turkish Legation at Washington have been recalled, owing to the sympathy for the

Armenians manifested in the United States. It is said that the Sultan has promised Ibrahim Pasha \$10,000 if he succeeds in inducing the Armenian Patriarch to retire.

WANTS TO ARBITRATE.

Venezuelan Affair Touched Upon by Lord Salisbury.

LONDON, March 22.—Lord Salisbury has sent a reply to the memorial in favor of Anglo-American arbitration of the Venezuela question, adopted by the Peace Society recently. The reply is addressed to the Rt. Hon. James Stanfield, who presided at the meeting. Lord Salisbury says:

"I am glad to be able to inform you that this question is receiving the attention of the Government, and that proposals in the direction indicated by the memorial are now before the Government of the United States."

OXFORD WINS AGAIN.

Seventh Successive Defeat for Cambridge—Time 20.04.

PUTNEY, March 28.—The fifty-third boat race between Oxford and Cambridge was won by the former today by about a third of a length, after a most exciting finish. Oxford has thus won thirty races of the series to twenty-two won by Cambridge, the dead heat in 1887 making up the total number pulled. This is the seventh year in succession that Oxford has defeated Cambridge. The time was 20.04, and the course was the usual one from Putney bridge to the winning post above the Ship Inn at Mortlake; distance, about four miles and a quarter.

A CABLE TO JAPAN.

The Project Discussed by the Senate Foreign Relations Committee.

WASHINGTON, March 25.—The Senate committee on foreign relations today discussed the project for the construction of a cable to Japan by the way of Honolulu, briefly, and set apart next Wednesday as a day for the final disposition of this subject. A bill has been drafted embodying the best features of the two measures before the committee and it will be left for next Wednesday to determine which company will be named in the measure. The majority of the committee appear to look upon the Schrymser proposition as the most favorable.

ANGLO-ITALIAN ALLIANCE.

Openly Declared in Italian Senate. Money Voted.

ROME, March 25.—The Senate, by a vote of 109 to 6, has adopted the credit asked for by the Government for contemplated operations in Africa, consequent upon the defeat of the Italian army at Adowa. The amount of the credit is 140,000,000 lire. The speakers during the debate pointed out that the attitude of Great Britain showed that the Anglo-Italian alliance was an accomplished fact, and rested upon a more solid basis than mere treaties and protocols.

WAITING FOR WITNESSES.

Dr. Jamison's Trial Adjourned Till Arrival of More Evidence.

LONDON, March 25.—The examination of Dr. Jamison and his fellow prisoners was continued today in Bow street police court. The principal evidence furnished today consisted of testimony as to the cutting of the telegraph wires, and a repetition of the details already cabled of the preparations at Kafeking for the advance of the raiders. The examination was eventually adjourned until April 28 to await the arrival in England of witnesses from South Africa.

Senate Resolutions Accepted.

WASHINGTON, March 26.—After a session with the Senate conference committee on the Cuban question today of less than half an hour's duration, the House conferees agreed to accept the Senate resolutions. The action will have the effect of taking the question entirely out of the Senate and of transferring all further discussion of the Cuban question to the House.

Death to Remedial Bill.

OTTAWA, March 25.—The Government has decided to force the Remedial Bill through the House, and in consequence Sir Charles Tupper gave notice tonight to take Saturday next week. There will be no Easter holidays, and Parliament will sit right on until the 24th prox. For all this, the outlook for the bill becoming a law is not bright.

Mrs. Davidson Acquitted.

SAN FRANCISCO, March 25.—Mrs. Davidson has been acquitted of the charge of extorting \$500 from Rev. C. O. Brown. Mr. Brown was the only witness. He testified that he paid the money not under fear of exposure but to obtain evidence against Mrs. Davidson. The court then instructed the jury to acquit Mrs. Davidson.

Must Work With Turks.

LONDON, March 27.—A Constantinople dispatch to the Daily News says:

"The Council of Ministers has decided that Miss Clara Barton can only work in conjunction with the local Turkish commission in the distribution of relief, and can only use their lists of destitute Armenians. An trade to this effect is expected."

Uncle Sam's New Navy.

WASHINGTON, March 26.—The naval appropriation bill was passed today by the House without substantial amendment. The bill as passed carries \$31,611,034 and authorizes the construction of four battle ships and fifteen torpedo boats, the total cost of which will be in the neighborhood of \$35,000,000.

It is pretty definitely settled that the opera house will be opened by Mrs. Charles Turner.

JOHN NOTT,



Wrought Steel Ranges, Chilled Iron Cooking Stoves.

HOUSEKEEPING GOODS:

Agate Ware (White, Gray and Nickel-plated), Pumps, Water and Soil Pipes, Water Closets and Urinals, Rubber Hose and Lawn Sprinklers, Bath Tubs and Steel Sinks, O. S. Gutters and Leaders, Sheet Iron Copper, Zinc and Lead, Lead Pipe and Pipe Fittings.

PLUMBING, TIN, COPPER, AND SHEET IRON WORK.

Diamond Block. 75-79 King Street.

Now is the Time

to break up your ground for planting cane. Planters, after trying other kinds of breakers, have come back to the

Hall's 15 Inch Breaker.



HALL BREAKERS

as being the Best Kind in Use. We have sold a great many within a few weeks, but still have on hand a few 12, 14 and 15 inch. We also have a few more of the celebrated

Hall's Furrow Plows:

No plantation is fully equipped without one or more of these. We have in stock a few of the WHEEL WALKING SINGLE PLOWS. This is the best stirring plow ever introduced here, and has fairly revolutionized the cultivation on some of the Hilo and Kau plantations. TRY THEM!

Also, Hall's Steel SIDE HILL BREAKERS, for use on hilly ground, and in use on many of the plantations in places where a steam plow or ordinary breaker will not work.

A number of years ago we introduced from Philadelphia the "Planet Jr. Horse Hoe," and have sold hundreds of them all over the Islands. It is one of the best cultivators ever used on a plantation. We are selling a great many now, and have a few left. Now is the time to use them. Constantly on hand all sizes of

Rice Plows, Harrows, Buckeye Mowers, And All Kinds of Agricultural Implements.

The Aluminum Cane Knife

That we have this year introduced has had a wonderful success. We got entirely out, but have just received a new lot. Read this letter:

MESSES. E. O. HALL & SON, Honolulu.

DEAR SIRS:—Regarding the aluminum cane knives which you sold us some time ago, allow us to state that same have given us the utmost satisfaction, and we think them superior to any cane knife we have used. The knives are light and durable, and keep a very good edge. The handles are also of great improvement, and are well shaped for Japs. Our men always try to secure an aluminum knife in preference to others, which we think the very best recommendation. We remain,

Yours truly, H. P. FATE & CO.

We have received other letters just as commendatory.

The Tropic Oil

For Engine and Cylinder in meeting with great success. We thought we had enough to carry us through the season, but got entirely out. We have just received another lot and are now ready to supply any orders that may come in.

The "Tropic" is a Very High Grade Oil and has given perfect satisfaction where it is being used.

E. O. HALL & SON.

CORNER FORT AND KING STS., HONOLULU.

The Daily ADVERTISER.

75 Cents a Month.

Delivered by Carrier.

CASTLE & COOKE, LTD.,

Life and Fire

Insurance Ag'ts.

AGENTS FOR

New England Mutual

LIFE INSURANCE COMPANY

OF BOSTON.

Fine Fire Insurance Company

OF HARTFORD.

INSURANCE

Theo. H. Davies & Co., Ltd.

AGENTS FOR

FIRE, LIFE and MARINE

INSURANCE.

Northern Assurance Co.

OF LONDON for FIRE & LIFE.

Established 1836.

Accumulated Funds, £3,975,000.

BRITISH AND FOREIGN

MARINE INSURANCE CO., LTD.

OF LIVERPOOL for MARINE.

Capital - £1,000,000.

Reduction of Rates.

Immediate Payment of Claims.

THEO. H. DAVIES & CO., LTD., Agents.

Hamburg-Bremen Fire Insurance Co.

The undersigned having been appointed

agents of the above company are prepared to insure risks against fire on Stone and Brick Buildings and on Merchandise stored therein on the most favorable terms. For particulars apply at the office of F. A. SCHAEFER & CO., Agents.

General Insurance Company for Sea, River and Land Transport of Goods.

Having established an agency at Honolulu and the Hawaiian Islands the undersigned General Agents are authorized to take risks against the dangers of the sea at the most reasonable rates and on the most favorable terms.

F. A. SCHAEFER & CO., Agents for the Hawaiian Islands.

German Lloyd Marine Insurance Co. OF BERLIN.

Fortuna General Insurance Company OF BERLIN.

The above Insurance Companies have established a General Agency here, and the undersigned, General Agents, are authorized to take risks against the dangers of the sea at the most reasonable rates and on the most favorable terms.

F. A. SCHAEFER & CO., Genl. Agts.

Trans-Atlantic Fire Insurance Company OF HAMBURG.

Capital of the company and re-

serve, reichsmarks 6,000,000

Capital their reinsurance com-

panies 101,650,000

Total reichsmarks 107,650,000

North German Fire Insurance Company OF HAMBURG.

Capital of the company and re-

serve, reichsmarks 8,830,000

Capital their reinsurance com-

panies 35,000,000

Total reichsmarks 43,830,000

The undersigned, General Agents of the above companies for the Hawaiian Islands, are prepared to insure Buildings, Furniture, Merchandise and Produce, Machinery, etc., also Sugar and Rice Mills, and Vessels in the harbor, against loss or damage by fire on the most favorable terms.

H. HACKFELD & CO.

ROESCH CANE CARRIER.

It is the Invention of a Local Carpenter.

Will do as Much in an Hour as 25 Bullock Carts in a Day—Slight Cost per Mile—Will be Adopted.

Charles Roesch, formerly carpenter at Pahala plantation, has invented a long-distance cane-carrier that may be of great benefit as an economical piece of machinery on plantations.

Mr. Roesch has adopted for his invention the old principle of treadmills, and it can be made to run an unlimited distance.

Mr. Roesch has completed models of his invention and submitted them to the managers of several plantations, who have approved them. Patents have been obtained for the Hawaiian Islands, and applications have been made to have them cover the United States.

The carrier is intended for the removal of cane from the cane fields to the mill, whether the grade be up or down, and it is destined to supersede the costly expense of bullock teams.

Argument in the demurrer in the Afong case was heard all day yesterday.

COURT NOTES.

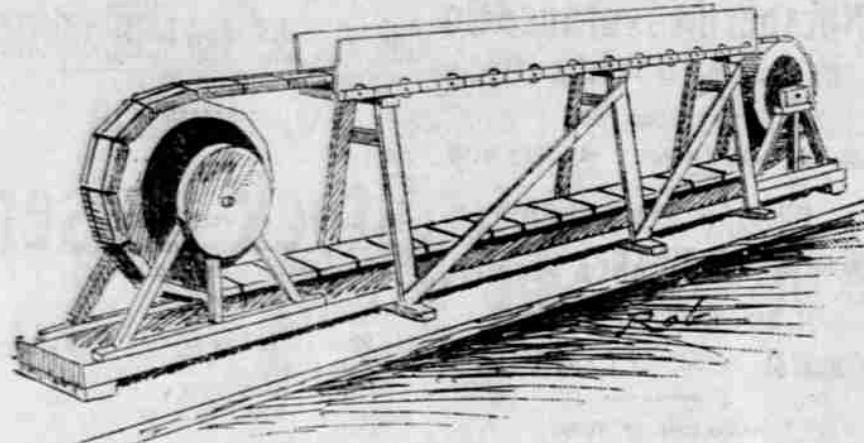
Demurrer Sustained in Spreckels Case—Commissioner Appointed.

The Supreme Court has rendered a decision in the celebrated case of the smuggling schooner Henrietta. The decree of the lower court condemning the vessel and fittings is confirmed.

The same court sustained the demurrer in the suit in equity brought by Rudolph Spreckels against the Paauhau Plantation Company to restrain the latter from paying over any dividends accruing on the stock. The court holds that the plaintiff has an adequate and complete remedy at law. The bill not alleging that equity should take jurisdiction to avoid a multiplicity of suits, the Court does not consider the question.

Argument in the demurrer in the Afong case was heard all day yesterday.

W. A. Wall has been appointed



ROESCH PATENT CANE CARRIER.

over rough ground. It is estimated that it will do as much work in one hour as twenty-five bullock carts can accomplish in a day.

It is built somewhat on the principle of flume with a movable bottom. The flume box can be made twelve feet long, so that they can be easily handled when it is necessary. The flume box is mounted on trusses twelve feet apart. On each of the carriers is a driving wheel eight feet in diameter. These wheels are made so that it is impossible for the cable to slip, as they are divided up into equal parts of fourteen inches, flat surface, so that there is from five to six of the boards on a steady strain all the time while the machinery is in motion. The wheel nearest the mill is connected by a belt to the engine, by which power is introduced to the carrier.

There is a double cable supported by fourteen-inch carriers, which go on rollers through the flume boards and around the driving wheels to prevent slipping. The cables will be $\frac{1}{2}$ -inch steel-wire roller, are $\frac{1}{2}$ inches, working in a $\frac{1}{2}$ -inch steel pin in plates. These are fastened with screws, four on each plate, and the rollers are of wood; the plates are malleable iron. The boxes are fourteen feet across the bottom, with ten-inch-high sideboards.

The Roesch carrier is constructed on the plantation at a reasonable cost; it is estimated after careful study that one of these carriers can be constructed at a cost not to exceed \$5,000 per mile; two miles would cost but little more, as the same wheels and power are used.

A point in favor of this carrier, and a matter that has been a stumbling-block in the way of former methods tried, is that the wind has no effect on it. Some time ago an island plantation expended \$36,000 on a scheme which ultimately failed on account of the strong prevailing winds at that point. The cane is thrown in the same manner as a common water flume, and will be conducted along the same way. Wood, feed, etc., can also be carried in the same manner.

Mr. Roesch proposes to build a coal-carrier, to be used in loading island steamers; it will be somewhat similar in construction to the cane-carrier, the difference being in the carrier boards and wheels. Mr. Roesch is away at present on Hawaii on business in connection with his patent.

Death of L. C. Kelley.

Mr. L. C. Kelley, who died yesterday, has for many years been resident of Oakland, Cal., and for the last twenty-two years was connected with the well known firm of "The Sather Banking Company" of San Francisco. Owing to failing health he was given six months' leave of absence, and took passage in the bark Rithet, which arrived at this port on the 2d inst., with his wife, who is the eldest daughter of Mr. H. M. Whitney of this city. His disease had advanced to such a stage that the ocean voyage failed to produce a change for the better, and he succumbed to the fatal consumption which had fastened on him. Mr. Kelley was held in high esteem by the banking firm with which he was connected, as well as by the citizens of Oakland and San Francisco. He leaves a widow and four daughters, three of the latter being now in Oakland, while the youngest is here with her mother. Mr. Kelley was a member of the Knights of Honor, and also of the Ancient Order of United Workmen of California.

An Affidavit.

This is to certify that on May 11th I walked to Melick's drugstore on a pair of crutches and bought a bottle of Chamberlain's Pain Balm for inflammatory rheumatism, which had crippled me up. After using three bottles I am completely cured. I can cheerfully recommend it.—Charles H. Wetzel, Sunbury, Pa.

Swear and subscribe to before me on August 10, 1894.—Walter Shipman, J.P. For sale at 50 cents per bottle by all druggists and dealers. Benson, Smith & Co., Agts. for Hawaiian Islands.

HOW DID THE THIEF GET IN?

You wake up some morning and miss your watch, your purse, your best clothes and other valuables. Yet neither you nor any member of your family heard a sound during the night. Neither is there a sign of how the thief got into the house, nor by what road he decamped. You rush round and tell the police, and also decide to keep a dog and a shot gun. You will let thieves know they mustn't come fooling around your premises after his. A sensible procedure. Meanwhile your watch, your money, etc., are gone. Quite so.

Now suppose I should tell you that the thief who stole your property never entered your house at all; that he was born in it, had lived twenty years in it; never had been out of it; that he went off with your things, albeit not a single one you ever saw or heard of him. What would you say to me? You would call me an idiot, and threaten to have me sent back to the asylum. But don't be too sure.

"Later on," says Mr. Stekin, "rheumatism struck into my system and I had pains all over me. I was confined to my bed for three months with it and could not dress myself. In this general condition I continued for five years. One after another I was treated by *fourteen doctors* in that time, but their medicines did me little or no good. At one time I went to the Infirmary and was told that they were only treating me for heart disease, but I got worse, and became very anxious, returned home."

How he was finally cured we will mention in a minute. First, however, about his rheumatism. Every intelligent person knows that rheumatism and gout (its twin brother) is virtually a universal ailment. It does its cruel and body-racking work in every country and climate. No other malady causes so vast an aggregate of suffering and disability. Whatever will cure it is worth more money in England than a gold mine in every country.

But does rheumatism strike into "the system" as a bullet or a knife might strike into it? No. Rheumatism is a thief who steals away our comfort and strength; but it is a thief, as I said, who is *born on the premises*. In other words, it is one—and only one—of the direct consequences of indigestion and dyspepsia. And this is the why and wherefore: Indigestion creates a polyp called uric acid; this acid combines with the chloride of sodium to form a salt; this salt is urate of sodium, which is deposited in the form of sharp crystals in the joints and sinews. Then comes inflammation and agony, otherwise rheumatism. Thus you perceive that it doesn't come from the outside, but from the inside—from the stomach. Our friend's cold, cangai in the mind didn't produce his rheumatism; it clogged his skin and so kept all the poison in his body instead of letting part of it out.

Here is our very good friend Mr. Richard Heakin, of Peterburg, Salop, who expresses an opinion in this line. Let us have his exact words. He says: "Rheumatism struck into my system, and course we understand into my bones, after the manner of a thief. You know we talk of being 'attacked' by this, that and the other complaint, though diseases were like soldiers or wild beasts." Doesn't make any odds, do you say? Beg pardon, but it does—heavy odds. For it teaches us to look in the wrong direction for danger. Do you see now?

Thirteen years ago, in the spring of 1880, whilst working in the Roman Gravel Lead Mines, Mr. Stekin took a bad cold. He got over it, but not over what followed. He was feeble, without appetite, and had intense pain in the chest and abdomen. His eyes and face were thin, yellow, and his hands and feet were cold and clammy. Frequently he would break out into a cold perspiration, as a man does on receiving a nervous shock caused by something fearful or horrible. He was also troubled with pain in the heart, and had spells of difficult breathing—what medical men call asthma.

Mr. Stekin adds: "I was cured at last by Mother Seigel's Curative Syrup, and without it I believe I should have been dead long ago."

Very likely, very likely; for this thief, altho' he may wait long for his opportunity, isn't always satisfied to run away with our comfort and our money; he often takes life too.

THE PRIVATE HOSPITAL for the CARE and TREATMENT of MENTAL and NERVOUS DISEASES, MORPHINE and COCAINE HABITS.

THE PROPRIETARY INSTITUTION known as THE PACIFIC HOSPITAL is especially devoted to the care and treatment of Mental and Nervous Diseases. The buildings are spacious and comfortable, having been constructed for the accommodation of over 300 patients, and they are pleasantly situated in the suburbs of Stockton, and surrounded by attractive grounds of 40 acres in extent, with extensive gardens and pleasure grounds. The expenses of the institution over public institutions in facility of admission and procuring extra accommodations, if required, are obvious. For terms and other particulars apply to the Management.



SELVYT

The New POLISHING CLOTH.

Better and Cheaper than Chamois Leather!

Polishes in half the time, with less than half the labor required with any other material. We are selling them so as to be within the reach of every one. Three sizes:

15c. 25c. 50c.

HOLLISTER DRUG CO., SOLE AGENTS.

Pacific Guano and Fertilizer Co.

G. N. WILCOX, President. T. MAY, Auditor.
J. F. HACKFELD, Vice-President. E. SUHR, Secretary and Treasurer.

P. O. BOX 484. MUTUAL TEL. 467.

WE ARE PREPARED TO FILL ALL ORDERS FOR

Artificial Fertilizers.

ALSO CONSTANTLY ON HAND,

Pacific Guano, Potash, Sulphate of Ammonia, Nitrate of Soda, Calcined Fertilizer, Salts, Etc., Etc.

Special attention given to analysis of soils by our Agricultural Chemist.

ALL GOODS ARE GUARANTEED IN EVERY RESPECT.

For further particulars apply to

PACIFIC GUANO AND FERTILIZER COMPANY.

DR. W. AVERDAK, Manager.

The PACIFIC HOSPITAL STOCKTON, CAL.

UNDER THE MANAGEMENT OF DR. F. T. CLARK, Medical Supt. DR. G. A. BURGESS, Asst. Physician. DR. C. CLARK, Surgeon-Major.

DR. L. H. LANE..... San Francisco DR. H. PLUMMER..... San Francisco
DR. H. H. McLAUGHLIN..... Ex-Supt. Sanatorium DR. H. WOOLSTY. Sur. S. P. Co., and Oakland
DR. ROBERT A. MCLELLAN..... San Francisco Hospital DR. W. H. THOMAS..... San Jose
DR. L. S. TITUS..... San Francisco DR. G. A. SHURTLEAF, Supt. late Supt. State Insane Asylum. SAN JOSE.

PRIVATE HOSPITAL for the CARE and TREATMENT of MENTAL and NERVOUS DISEASES, MORPHINE and COCAINE HABITS.

THE PROPRIETARY INSTITUTION known as THE PACIFIC HOSPITAL is especially devoted to the care and treatment of Mental and Nervous Diseases. The buildings are spacious and comfortable, having been constructed for the accommodation of over 300 patients, and they are pleasantly situated in the suburbs of Stockton, and surrounded by attractive grounds of 40 acres in extent, with extensive gardens and pleasure grounds. The expenses of the institution over public institutions in facility of admission and procuring extra accommodations, if required, are obvious. For terms and other particulars apply to the Management.

DR. L. H. LANE..... San Francisco DR. H. PLUMMER..... San Francisco
DR. H. H. McLAUGHLIN..... Ex-Supt. Sanatorium DR. H. WOOLSTY. Sur. S. P. Co., and Oakland
DR. ROBERT A. MCLELLAN..... San Francisco Hospital DR. W. H. THOMAS..... San Jose
DR. L. S. TITUS..... San Francisco DR. G. A. SHURTLEAF, Supt. late Supt. State Insane Asylum. SAN JOSE.

H. Hackfeld & Co. Art Goods.

Are just in receipt of large importations by their firm from "Paul Sonberg" and "J. C. Pfleider" from Europe and by a number of vessels from America, consisting of a large and

Complete Assortment

DRY GOODS

Such as Prints, Ginghams, Cottons, Sheetings, Denims, Tickings, Regatta, Drills, Mosquito Netting, Curtains, Lawns.

A FINE SELECTION OF Dress Goods, Zephyrs, Etc.

IN THE LATEST STYLES,
A splendid line of Flannels, Black and Colored Merinos and Cashmeres, Satins, Velvets, Plushes, Crepes, Etc.

Tailors' Goods.

A FULL ASSORTMENT.
Silesias, Suede Linings, Stiff Linen, Italian Cloth, Moleskins, Mettoms, Serge, Kammgarms, Etc.

Clothing, Underwear, Shawls,

Blankets, Quilts, Towels, Table Covers, Napkins, Handkerchiefs, Gloves, Hosiery, Hats, Umbrellas, Rugs and Carpets, Ribbons, Laces and Embroideries, Cutlery, Perfumery, Soaps, Etc.

A Large Variety of Saddles,

Vienna and Iron Garden Furniture, Rechstein & Selle, Pianos, Iron Bedsteads, Etc., Etc.

American and European Groceries, Liquors, Beers and Mineral Waters, Oils and Paints, Castic Soda, Sugar, Rice and Cabbages.

Sail Twine and Wapping Twine, Wrapping Paper, Burians, Filter-paper, Cloth, Roofing-slates, Square and Arch Firebricks, Lubricating Grease.

Sheet Zinc, Sheet Lead, Plain Galvanized Iron (best and 3d best), Galvanized Corrugated Iron, Steel Rails (18 and 20), Railroad Bolts, Spikes and Fishplates, Railroad Steel Sleepers, Market Baskets, Dem-johns and Corks.

Also, Hawaiian Sugar and Rice; Golden Gate, Diamond, Sperry's, Merchant's and El Dorado Flour, Salmon, Corned Beef, Etc.

For Sale on the Most Liberal Terms and at the Lowest Prices by

H. HACKFELD & CO.

FOR

BEAUTIFUL HAIR

Ayer's Hair Vigor

RESTORES COLOR, PROMOTES Luxuriant Growth,

Keeps the scalp cool, moist, healthy, and free from dandruff. It is the best dressing in the world, and is perfectly harmless. Those desiring to retain the youthful appearance of the hair to an advanced period of life should use

Ayer's Hair Vigor.

Cold Medals at the World's Great Expositions.

Beware of cheap imitations. The name Ayer's is prominent on the wrapper, and is shown in the glass of each bottle.

AGENTS FOR HAWAIIAN ISLANDS:
HOLLISTER DRUG COMPANY Limited.

J. S. WALKER,

General Agent the Hawaiian Islands.

Royal Insurance Company,

Alliance Assurance Company, Alliance Marine and General Insurance Company.

WILHELMIA OF MADGEBURG

INSURANCE COMPANY.

Sun Life Insurance Company of Canada, Scottish Union and National Union.

Room 12, Spreckels' Block, Honolulu, H. I.

BEAVER SALOON,

Fort street, opposite Wilder & Co's.

H. J. NOLTE, Proprietor.

First-class Lunches Served With Tea

Coffee, Soda Water, Ginger Ale or Milk.

Open from 3 a. m. to 10 p.m.

Smokers' Requisites a specialty.

Telephone No. 614.

H. Hackfeld & Co. Art Goods.

The demand for colors, both water and oil is the surest indication of a refined taste among the ladies of the Islands. We are in a position to supply the demand.

SHIPPING INTELLIGENCE.

ARRIVALS.

Tuesday, April 7.
C. A. S. S. Warrimoo, Bird, from Victoria and Vancouver.
Stmr W G Hall, Simerson, from Maui and Hawaii.
Stmr Kaala, Thompson, from Lahaina.
Wednesday, April 8.
Ship C. F. Sergeant, Morse, from Newcastle.
Bk. Melrose, Peterson, from Newcastle.
Bktne Irmgard, Schmidt, from San Francisco.
Stmr Lehua, Nye, from Hawaii ports.
Stmr James Makee, Peterson, from Kauai ports.
Stmr J. A. Cummins, Nelson, from Oahu ports.
Stmr Kaena, Calway, from Oahu ports.
Thursday, April 9.
Stmr Mikahala, Haglund, from Kauai.
Stmr Kaena, Calway, for Oahu ports.
Stmr Ke Au Hou, Thompson, from Kauai ports.
O S S Alameda, von Ortendorf, from San Francisco.

DEPARTURES.

Tuesday, April 7.
C. A. S. S. Warrimoo, Bird, for the Colonies.
Stmr Iwaiami, Smythe, for Lahaina and Hamakua.
Stmr Claudine, Cameron, for Maui ports.
Stmr Mekolii, McGregor, for Molokai and Lanai.
Stmr Lik-Like, Weir, for Hawaii ports.
Bk Andrew Welch, Drew, for San F.

Wednesday, April 8.
Stmr James Makee, Peterson, for Kauai ports.
Bk Paul Isenberg, Wuhrmann, for San Francisco.
Thursday, April 9.
Stmr Mikahala, Haglund, for Kauai ports, at 5 p.m.

VESSELS LEAVING TODAY.

Stmr W G Hall, Simerson, for Maui and Hawaii.

PASSENGERS.

Arrivals.
From Maui and Hawaii, per stmr W G Hall, April 7—Dr Tennant, Hon. H P Baldwin, H John Ohu, C A Wills, I Farren, Miss Minnie Bolster Awana, and 38 on deck.

From Vancouver and Victoria, per R M S Warrimoo, April 7—T Richard Robinson, Mr Ingham, Mrs Gosling and family.

From Kauai, per stmr Mikahala, April 9—J M Levinho and wife.

Departures.

For Maui, per stmr Claudine, April 7 Miss Ella Wight, Mrs Kolomoku, Dr Moore, D Kapokimohewa and J K Saunders.

For the Colonies, per C. A. S. S. Warrimoo, April 7: Mr and Mrs. R. S. Yegi and Infant, Dr. J. Hastings Reed and Mrs. S. C. Swan.

For San Francisco, per the Andrew Welch, April 7: H. W. Gilman.

MARRIED.

MCKEAGUE-GILMAN—In this city, Monday evening, April 6th, at the residence of the bride, Robello lane, Miss Aggie Gilman to Zachariah McKeague, the Rt. Rev. Father Lenore officiating.

CREIGHTON-CUMMINS—In this city, April 6, 1896, the Rev. Fr. Valentine officiating, Chas. Creighton and Miss May A. Cummins, both of Honolulu.

DIED.

KELLEY—In this city, on Tuesday, April 7, of consumption, Luke C. Kelley, aged 66 years, a resident of Oakland, Calif.

The funeral will take place from the residence of H. M. Whitney, on King street, at 4 o'clock this (Wednesday) afternoon.

WHARF AND WAVE.

It has been learned from the agents of the C. A. S. S. Co. that the Miowers was to leave Sydney April 7th, and will therefore not be due at Honolulu until on or about the 22d inst.

Pilot Sanders began his services as pilot by bringing the Warrimoo into port yesterday. This he did in a most satisfactory manner, bearing out his reputation of being a cool-headed and careful man in the performance of his duty.

George Stratemeyer, the new port surveyor, was asked the following question by quite a number of people along the water front yesterday: "How about it, George, did you get your feet wet yesterday, and was the swell outside the boat too much for the swell inside the boat?"

The R. M. S. Warrimoo, Bird, commander, arrived at 11:30 yesterday, 7 days from Vancouver and Victoria. Following is the purser's report: Left Vancouver at 6 a.m. on the 30th ult.; Victoria at 7 p.m. of the same day; rounding Cape Flattery at 11:30 p.m.; passed Makapusk Point at 9:50 a.m. on the 7th, arriving as above. Southwest and westerly gale blew with heavy cross sea, clearing up at noon of the 4th; thence to arrival, fine weather.

ONE BOX OF CLARKE'S B41 PILLS

Is warranted to cure all discharges from the Primary Organs, in either sex (acquired or constitutional). Gravel, and Fains in the Back. Guaranteed free from Mercury. Sold in Boxes 45, 6d, each, by all Chemists and Patent Medicine Vendors throughout the World. Proprietors The LINCOLNS and MIDLAND COUNTIES DRUG COMPANY, Lincoln, England. 1709

AN ACT TO MITIGATE.

Subject Thoroughly Discussed by Physicians.

WOULD BE WRONG TO REPEAL.

What Can Take Its Place—Evils of Prostitution Must Be Checked—Law Might Be More Stringent—More Frequent Inspection Advised Here.

At the meeting of the Board of Health on Wednesday, President W. O. Smith announced that he had invited several members of the Legislature to be present, in order that they might hear the opinions of the members of the Board on the proposal to repeal the Act to Mitigate.

Rep. Bond, chairman of the House committee to whom the new Act was referred, said he would be glad to hear anything the physicians might have to say.

In response to a question by the president, Dr. Day said he had decided objections to any change being made that would abandon the law. It was as necessary here under the circumstances as anything else on the statutes. Last year we had an epidemic of cholera, which cost a great deal of money to stamp out, and the lives of sixty-eight persons.

"If the reports were examined I am confident more than that number die every year here of syphilis. There are five women in the hospital today being treated for syphilis, and sent there through this very Act to Mitigate. If it were not for that those women would be transmitting the disease to men in the community. I do not think the morals of Honolulu or any other community can be improved by statute; it must be by some other way."

Dr. Wood coincided with Dr. Day. The Act could have no effect upon the morals of the community. It does not make women prostitutes, nor does it send men into their houses. When there is better law, repeat this one. "I object to tearing down the old house until the new one is ready to occupy."

Dr. Emerson opposed repealing the law, even though it be a poor one; it is better to have it than to have none at all. "As to the moral side of the question, all that has been said is in favor of it. Disease does not improve the morals of a community, and a diseased child is more apt to be a law-breaking person than one who is healthy."

Theo. F. Lansing thought the doctors had expressed the thing clearly. He did not see how the morals of the community can be improved by taking statistics from the books. Every man who has a mother, wife or sister can do a great deal in missionary work among men who live with women and are not married to them. Illegitimate children are born to these people and taken into society. If this very thing was frowned down, he believed the standard of morals would be elevated. He had not studied the question carefully, but as far as he had gone he had failed to see where any good can be done by repealing the Act.

Dr. Wood said much of the disease from such causes comes from unregistered women. "Repeal the Act and you will have 110 more on the streets to spread the disease."

R. W. Myers thought that prostitution could not be stopped, and it was better to make the evil as light as possible. If the Act to Mitigate had been passed ten years before it was there would be 50,000 more Hawaiians here than there are.

Rep. Rycroft stated that he had a conversation with Dr. McKibbin on the subject, and had learned from him that for a whole year, owing to a shortage in the appropriation, the law was not in operation, and the increase in venereal disease was large.

In answer to a question as to the probable result of repealing the law, Dr. Wood gave it as his opinion that the women would go into privacy and ply their trade. The men who solicit for them now would do so then, and he would like to suggest that severe measures against solicitation be adopted.

Minister Smith—The whole agitation at this time has been through the Advertiser. The situation was worse a year ago, because the women solicited. That was stopped and they afterward sat in the windows. That was stopped. Then they had lace curtains as a sign, and when that was made known by the newspapers it was stopped.

T. F. Lansing thought the evil as difficult to control or regulate as taxation. People in other countries have tried for years to stop it without effect. So far as the agitation goes, with the exception of one class mentioned, he endorsed what the Advertiser has printed concerning the condition of affairs.

Dr. R. P. Myers said that through the enforcement of the Act the health of the prostitutes here was better than with the same class of women in any city in the world.

Replying to a question by Senator Baldwin, the president, W. O. Smith, said the percentage of Japanese women registered was growing larger and Hawaiians less.

EXECUTOR'S NOTICE TO CREDITORS.

NOTICE is hereby given to all persons having claims against the estate of John Thomas Waterhouse, Jr., late of Honolulu, deceased, to present the same to the undersigned within six months from the date of the publication of this notice, or they will be forever barred.

ELIZABETH BOURNE WATERHOUSE, Executor of the will of John Thomas Waterhouse, Jr. Honolulu, April 7, 1896.

472-31 1749-4w

CHANGES IN TAX METHODS

Some Plans for Increasing Revenue.

Committee Report to the Senate—Get to the Bottom of It—Appeals to Supreme Court.

HONOLULU, April 8, 1896.

Hon. W. C. Wilder, President of the Senate, Sir:—Your special committee, to whom was referred Senate Bill No. 2, relating to internal taxes, report that they have had the same under consideration and recommend the following amendments thereto, viz:

First—That Section 16 of said Act be amended so as to read as follows:

"Section 16. All real and personal property and the interest of any person in any real or personal property shall be assessed separately as to each item thereof, for its full cash value.

"Provided, however, that in all cases where real and personal property or several classes or kinds or parcels of real or personal property, respectively, are combined and made the basis of an enterprise for profit, shall be assessed as a whole on its fair and reasonable aggregate value.

"In estimating the aggregate value of such enterprise for profit there shall be taken into consideration the net profits made by the same, and all other facts and considerations which reasonably and fairly bear upon such valuation.

In ascertaining the aggregate value of the property constituting an enterprise for profit for the purpose indicated by this Section, there shall be excluded therefrom the value of shares, in other Hawaiian corporations, held or owned by such enterprise, and all property on which specific taxes are levied.

"And further provided, that when any real estate or house is rented or leased, the sum of eight years' rental of the same shall be the assessment value of such real estate or house, unless such valuation shall be manifestly unfair or unjust."

Second—By adding a new section after Section 66, to be called Section 67, to be worded as follows, viz:

"Section 67. If any of the property by this act directed to be returned shall consist of real or personal property, or several classes or kinds or parcels of real or personal property, respectively, which are combined and made the basis of an enterprise for profit, the person making the return shall give a detailed description of such property and state the aggregate value thereof, taking into consideration the net profit made by the same; and all other facts and considerations which reasonably and fairly bear upon such valuation.

"He shall state what, if any, the net profits of such enterprise have been during the twelve months next preceding; and, if known, what sale or sales of stock or other interest in such enterprise have taken place during the twelve months next preceding, giving the name of the person selling, the person buying, the number of shares or proportion of interest sold upon each sale; and, when known, the purchase price thereof."

Third—By adding four new sections after Section 80, to be called Sections 81, 82, 83 and 84, and to be worded as follows, viz:

"Appeal to Supreme Court.

"Section 81. If any tax appeal court shall reduce the valuation of any property below the valuation placed thereon by the assessor, so that such reduction shall amount to \$5,000 or upwards;

"Or shall value the property of any taxpayer at \$5,000 or more, greater than the valuation placed thereon in his tax return by the person making the return thereof;

"The tax assessor or the taxpayer, as the case may be, may, at any time within twenty days appeal to the Supreme Court from such decision of such tax appeal court, by filing a notice of appeal, and if the appellant is the taxpayer, depositing with the chairman of such court the sum of \$100, or file in lieu thereof a bond with sufficient surety to the Clerk of the Supreme Court, in the sum of \$100, conditioned to pay all costs of such appeal in case the same is not sustained.

"Certificate of Appeal to the Supreme Court.

"Section 82. Upon any appeal being perfected as aforesaid, the chairman of the Tax Appeal Court from which such appeal is taken shall immediately certify up to the Supreme Court the record of all proceedings had before such Tax Appeal Court in and concerning such case, in which certificate there shall be set forth:

"1. The valuation of the property in dispute, claimed by the assessor.

"2. The valuation of the same, claimed by the taxpayer.

"3. The valuation placed thereon by the Tax Appeal Court.

"Such certificate shall be accompanied by a copy of the evidence taken before such Tax Appeal Court, and the decision of such Court in such case.

"Evidence on Appeal to the Supreme Court.

"Section 83. Upon any appeal to the Supreme Court under the provisions of this Act, the evidence taken before the Tax Appeal Court in connection with such appealed cause shall be considered by the Supreme Court, and it may also, in its discretion, allow further evidence to be introduced by either party.

"Costs on appeal to Supreme Court.

"Section 84. The costs of any such appeal to the Supreme Court to be paid by the taxpayer, if the decision of such Court is against him shall be the same as in other appeals to the Supreme Court.

"No costs shall be assessed to or payable by the assessor.

"If the decision of such Court is in favor of the taxpayer, he shall not pay any of the costs of such appeal.

"Fourth—That Section 88 be amended so that the same shall read as follows, viz:

"Section 88. Section 26 of Chapter 61 of the Laws of 1892 is hereby re-

pealed, such repeal to take effect upon the date of the publication hereof. The other and remaining sections of Chapter 61 of the Laws of 1892, and all other laws and parts of laws inconsistent with this Act are hereby repealed, such repeal to take effect on the 31st day of December, 1896.

"Fifth—That Section 92 be amended so as to read as follows, viz:

"Section 92. This Act shall take effect and be in force from and after the 31st day of December, 1896, excepting Sections 16, 67, 82, 83 and 84, and so much of Section 88 as repeals Section 26 of Chapter 61 of the Laws of 1892, which said sections and portions of a section shall take effect and be in force from and after the date of the publication thereof."

SALE OF

VALUABLE REAL ESTATE.

In pursuance of an order of the Circuit Court of the First Circuit, Hawaiian Islands, the undersigned will sell at Public Auction at the Auction Rooms of Jas. F. Morgan, Honolulu,

Saturday, April 18

AT 12 O'CLOCK NOON.

All of the Following Described Real Estate:

Lot situated on the m-suka side of King street, near Alapai street, in Honolulu, having a frontage of 50 feet on King street and a depth of 150 feet and adjoining the premises of Mr. J. B. Atherton, being the same premises conveyed to J. Alfred Marion, Trustee, by Kawainui and Umi, his wife, by deed dated May 25th, 1891, recorded in the Registers Office, Oahu, in Book 133, pages 63 and 64.

■ Terms cash. United States gold coin.

■ Conveyance at the expense of purchaser.

■ Upset price \$1500.

J. ALFRED MAGOOON,

Guardian of Rebecca Faneum Humeuk.

■ The above property is particularly desirable on account of its situation and surroundings. 174-5t

NOTICE

To the Public and Patrons of "No. 10" Store.

Having disposed of the Fort-street business, known as the "No. 10 store," to Mr. E. W. Jordan, he is now the proprietor and has control of the same, including the entire stock and the outstanding accounts of the Fort-street business due J. T. Waterhouse.

Thanking our patrons for their generous patronage during the years of the past, we bespeak for the new proprietor of the old reliable stand, "No. 10," their liberal support in the future.

The Queen-street stores will be kept intact and a full line of goods kept up in all departments, at wholesale and retail. MRS. E. B. WATERHOUSE, 4723-1w 1749-4w Executor.

IN THE CIRCUIT COURT, FIRST CIRCUIT OF THE Hawaiian Islands, In Probate. In the matter of the Estate of W. J. Smith of Honolulu, Oahu, deceased intestate.

Petition having been filed by Mrs. Priscilla E. Hassinger, sister of said intestate, praying that Letters of Administration upon said estate be issued to Joseph O

DELINQUENT TAX LIST FOR 1895.

In Accordance with Section 61, Chapter LXI, Session Laws of 1892, the following List of Delinquent Taxpayers is hereby published, and comprises the delinquent taxes for the **FIRST DIVISION AND DISTRICTS**, as indicated, including Real Estate, Personal Property, Carriages, Carts and Drays, Dogs, and Personal Taxes assessed and remaining unpaid for 1895, with ten per cent. penalties and the cost for advertising as the law provides.

PAPA INOA O KA POE KU I KA AUHAI I HOOKAA OLE NO KA MAKAHIKI 1895.

O keia malalo iho ka Papa Inoa o ka Poe Ku i ka Auhau i Hookaa Ole, a ke Hoolaha ia aku nei e like me ia i Kauoha ia e ke Kanawai; a ua hui ia ma keia na Auhau a pau i Hookaa Ole ia no ka **Mahele Ekahi, a me Kona mau Apana**, e like me ia i hoikeia, i Huipua me na Waiwai Lewa, Kaa Lealea, Kaa Kauo a me Kaa Kikane, Illo, a me na Auhau Kino i heluia, e waaho nei me ka Hookaa Ole ia no ka Makahiki 1895; a me Umi Pa Keneta i Pakui ia nn na Hoopai a me na Koina no ka Hoolaha ana e like me ia i Hoakakaia me ke Kanawai.

SUPPLEMENT.

FRIDAY, - - - APRIL 10, 1896.

First Division, Island of Oahu, District of Kona.

MAHELE EKABI, MOKUPUNI O OAHU, APANA O KONA.

FIRST DIVISION. DISTRICT OF HONOLULU.

1 Akana, C T	\$ 22 50	81 Bertleman, H F	135 80	175 Gomes, Est of Joao	35 15	265 Kwong Man Sang	11 50	358 Kaina, John	4 90	448 Kaonohi (w)	6 00
2 Aki, Sam'l K	11 50	82 Barrat, Mrs Julia	1 60	177 Gertz, Christian	63 75	266 Kwong Ching Chong	359 Kanepaikii	7 10	449 Kaaao, Kawika	7 10	
3 Aloha Gallery	11 50	83 Bowler & Rooney	5 00	178 Gulick, Mrs C T	213 10	Co	28 80	360 Kalani, Paoa	7 10	450 Kaauakai, S M	78 60
4 Akima, C	17 00	84 Bartlett, W S	2 70	179 Goo Kim You	10 40	267 Kwong Yee Mui (w)	11 50	361 Kakeoki	1 60	451 Kaapa, Beni	7 10
5 Arn Kin Lam Co	28 00	85 Barratt, Est of Moses	9 85	180 Graham, Mrs S M	7 10	268 Kwong Sun Wai Co	47 30	362 Kanakau	18 10	452 Kaahauini, Mrs	6 55
6 Andrade, Louis	45 05			181 Gomes, Manuel	7 10	269 Kwong Hip Chong Co	48 90	363 Kamuela	7 10	453 Kaaiamanu	9 30
7 Aylett, Lui	10 40			182 Guindinho, M	7 10	270 Kahawai, Est of	18 10	364 Kaiapahia, Kalua	7 10	454 Kaauimoana, S	20 85
8 Abbia, Abraham M	8 20			183 Guerrero, Louis F	32 65	271 Kauai, Est J	29 10	365 Kanahele	8 20	455 Kaaiahua, Mrs	2 70
9 Aki, Mary A	11 85			184 Gilliland, R L	50 00	272 Kaluhi, Est of	11 50	366 Kamaka	4 90	456 Kaaihue, Ona	7 10
10 Aapeche, Pierre	9 30			185 Goo Heong	7 65	273 Kawaauhau	1 60	367 Kanohohookiekie	8 20	457 Kaaha, Hiram	17 55
11 Alapai, Mele and J	230 40			186 Gum Sing	11 50	274 Kailianu	1 60	368 Kahakunaakoi, Mrs	15 90	458 Kaaikauna, Haliaka	7 35
12 Aona, Michael	51 10			187 Guerro, Levi	4 90	276 Kawiwa	6 00	369 Kaaiaahabi	7 10		
13 Aneko	23 05			188 Gune Foon alias Yune	277 Kahale	270	363 Kane, S	4 90	459 Kaalokai	2 70	
14 Andrews, Chas	1 60			189 Goyen, Poy	6 00	278 Kaiakoili, S	43 40	371 Kaaiaikawaha	15 90	461 Kelikuewa, Sam	9 30
15 Akana, W S	27 45			190 Gomes, Manuel	2 15	280 Kahahawai, John	24 75	372 Kalua, Lukela	8 20	462 Keahohou, David	9 30
16 Achi, Wm C	109 95			191 Goo Foo Co	11 85	281 Kahale, S	3 80	373 Kahaunaele, Elena	7 10	463 Keaweamahi, Lilia (w)	40 10
17 Akana	127 00			192 Gomes, Antone	1 60	282 Kauuku (w)	3 80	374 Kalauko, Mrs Lulia	8 75	464 Keeweamahi, G W	17 00
18 Akina Luika	15 35			193 Goyen, H	2 70	283 Kalua, Julia	3 80	375 Kaluna	1 60	465 Keola, Annie	1 60
19 Apio, John K Ag't	2 70			194 Hing Kee	9 30	284 Kawaihanuakahou-	376 Kane, D M	10 40	466 Ken Chong	2 70	
20 Aran, Mrs K	10 40			195 Hop Chong Co	204 00	pokane	14 80	377 Kanepo	7 10	467 Kelii, Mary	27 50
21 Aholo, Mrs L K	1 05			196 Hee Chan	204 00	Kamakele, J	22 50	378 Kaunamano, J K	31 30	468 Keau, Moses	1 60
22 Auld Jr, Jas	1 60			197 Hee Nin	2 70	285 Kaluhimoku	7 10	379 Kaneaiakala, Moke	19 55	469 Kenyon, G Carson	3 60
23 Andrade, Manuel	12 85			198 Hong Hop Kee	11 50	286 Kawaiinui, Mrs J U	29 00	380 Kahoomaeiae	1 60	470 Kekahuna, Mrs Hoo-	
24 Anahu, Mrs K	30 20			199 Hook Fong Co	2 70	287 Kauanui	1 60	381 Kaulukou, Mrs Ana	22 20	kaa	10 40
25 Aholo, Mrs L K	1 05			200 Hoong See	19 20	288 Kaniela	1 60	382 Kan Chong Sing Co	15 35	471 Keohokii & Kaona (w)	11 50
26 Auld Jr, Jas	1 60			201 Holaniku	7 10	289 Kane, Henry	1 60	383 Kaholo (w)	9 10	472 Kepahoni, Kealoha	14 80
27 Aulani (w)	1 60			202 Hewitt, Frank	1 60	290 Kaohiwaena	11 50	384 Kainoa, L W	9 30	473 Kean, J	6 25
28 Apua, Kane	3 80			203 Henrickson, John	7 10	291 Kalawaiianui, Mrs	31 85	385 Kain (w)	325	474 Kekahuna	1 60
29 Avilla, Manl de	43 40			204 Hing Kee	8 20	292 Kahan	10 40	386 Kaiwihaona	2 70	475 Keoahu, Ioane	8 20
30 Andrews, Thos L	13 70			205 Hop Sing Co	8 20	293 Kahati, Lokinahama	10 40	387 Kapule	2 70	476 Kepola (w)	13 70
31 Atkinson, A L C	10 40			206 Hoopii (w)	10 40	294 Kahuna	7 10	388 Kahinu, J Ieola	12 60	477 Kealakai, W H	7 10
32 Alapai Bila	2 70			207 Hart, Mrs Haleakala	57 70	295 Kaili	2 70	389 Kapiioho, L H	19 65	478 Keola (w)	1 60
33 Anin, Y	15 90			208 Hart, Mrs Haleakala	57 70	296 Kainoa	1 60	390 Kapaealii, Kaualoai	8 20	479 Keohokii, L	11 50
34 Ae, Joseph	74 75			209 Haalou, Mrs Kekipi	49 80	297 Kainoa	1 60	391 Kaleleiki, L	23 60	480 Kelilaa, M	15 35
35 Aiwa (w)	6 00			210 Haalou, Mrs Kekipi	49 80	298 Kainoa	7 10	392 Kahoomanu	7 10	481 Keaopaa, M K	9 30
36 Aylett, L J	20 85			211 Haalou, Mrs Kekipi	49 80	299 Kainoa	9 30	393 Kaleikau, Abraham	9 30	482 Keawe, Chas	25 80
37 Abbey, Wm	1 60			212 Haalou, Mrs Kekipi	49 80	300 Kainoa	1 60	394 Kamaka (w)	3 80	483 Kealakai, Adam	3 25
38 Ahana, W W	96 75			213 Haalou, Mrs Kekipi	49 80	301 Kainoa	17 00	395 Kainoa	1 60	484 Keanahuna: Mrs	6 00
39 Ahi, Annie	9 30			214 Haalou, Mrs Kekipi	49 80	302 Kainoa	1 60	396 Kaili, Sam	2 70	485 Keao, A K	11 50
40 Ah Hee Co	6 00			215 Haalou, Mrs Kekipi	49 80	303 Kainoa	1 60	397 Kailua, W K	7 10	486 Keoneula	8 20
41 Ah Kum	14 80			216 Haalou, Mrs Kekipi	49 80	304 Kainoa	18 10	398 Kamainalulu, J	19 75	487 Keohomu	5 15
42 Ah Lau	11 50			217 Haalou, Mrs Kekipi	49 80	305 Kainoa	6 00	399 Kainoa	1 30	488 Kelekomu	9 30
43 Ah Mi, S	28 00			218 Haalou, Mrs Kekipi	49 80	306 Kahu	40 85	400 Kainoa	1 30	489 Keopuhiwa	23 00
44 Ah I alias Gee Sing	2 70			219 Haalou, Mrs Kekipi	49 80	307 Kainoa	7 10	401 Kala, Keau	10 40	490 Keoniu, Sam	7 10
45 Ah Nee alias Mow Hung	89 75			220 Haalou, Mrs Kekipi	49 80	308 Kainoa	7 10	402 Kalo, Kealoha	7 10	491 Kela, Mrs Haliakala	15 80
46 Ah Fie	2 70			221 Haalou, Mrs Kekipi	49 80	309 Kainoa	8 40	403 Kainau No 3	1 60	492 Kealoha, John	1 60
47 Ah Chong	18 10			222 Haalou, Mrs Kekipi	49 80	310 Kainoa	1 60	404 Kalawela	1 60	493 Keliiikeole, G S	4 90
48 Ah Yan	19 20			223 Haalou, Mrs Kekipi	49 80	311 Kainoa	2 70	405 Kalbe, Aug	7 10	494 Keamu	3 80
49 Ah Sung	11 05			224 Haalou, Mrs Kekipi	49 80	312 Kainoa	2 70	406 Kalauawa, K	2 70	495 Kealoha	7 10
50 Ah Chong	1 60			225 Haalou, Mrs Kekipi	49 80	313 Kainoa	9 30	407 Kainoa	6 55	496 Kealoha Lui	11 50
51 Beck, Jim	1 60			226 Haalou, Mrs Kekipi	49 80	314 Kainoa	1 60	408 Kainoa	6 55	497 Kekahuna	20 55
52 Buckle, Mary	24 70			227 Haalou, Mrs Kekipi	49 80	315 Kainoa	1 60	409 Karratti, R	6 55	498 Keaweamahi, Mrs C	20 55
53 Berndt, E R	10 40			228 Haalou, Mrs Kekipi	49 80	316 Kainoa	1 60	410 Kalei	1 60	499 Kekuni (w)	8 20
54 Brown, H C	34 50			229 Haalou, Mrs Kekipi	49 80	317 Kainoa	1 60	411 Kaiwi, Miss	9 55	500 Keliikanakaoole	

District of Ewa and Wai-anae.											
Apana o Ewa a me Waianae.											
1 Aukukino, Pine											
2 Armstrong & Co											
3 Andrews, G P											
4 Bright, John											
5 Bowler, J F											
6 Holt, J D											
7 Hopp, J J											
8 Iaea, I D											
9 Johnstone, A											
10 Jackson, Wallace											
11 Kaia,											
12 Kekua, Est of											
13 Kaleikau											
14 Kananauli											
15 Kamai (w)											
16 Kaloi, Est of											
17 Kale (w)											
18 Kaikainahaole (Opio)											
19 Kawika, Est of											
20 Kanohohiwaiwani											
21 Kuhia											
22 Keola											
23 Kipi, Est of											
24 Kui											
25 Keone, G M											
26 Kaeche (w)											
27 Kailiipo											
28 Kanakanui											
29 Kahananui											
30 Kekua, Est of											
31 Kauhi, Est of Mrs K											
32 Kauhi, Est of Mrs K											
33 Kauhualoha, Est of											
34 Lind, Chas											
35 Lucas, T R											
36 Lui, Est of											
37 Maluna											
38 Mua (w)											
39 Mochin											
40 Mileka											
41 Molteno, Chas											
42 Makaoni											
43 Napapai (w)											
44 Naloloa											
45 Ng Mon Sui											
46 Poor, H F											
47 Rehne, P J											
48 Robinson, R											
49 Silva, Manini											
50 Webb, Harry											
51 Van Gieson, J H											
52 Williams, J J											
District of Koolauloa.											
Apana o Koolauloa.											
1 Arnemann, W H G											
2 Apana, Julia											
3 Castle, W R											
4 Kuaiwa, S P											
5 Kanaloa, Est											
6 Kanamu, Est											
7 Kepe Kahulu											
8 Kahulu, Est											
9 Kamau, Est											
10 Kaukaha</											

Delinquent Tax List, 1895.

MAUI, MOLOKAI AND LANAI,

PAPA INOA O NA AUHAWI HOOKAA OLE IA, 1895,

MOKUPUNI O MAUI, MOLOKAI ME LANAI

11 Kamakea	6 00
12 Kamakanai	6 00
13 Kaamanui	3 15
14 Kalawaiia	2 55
15 Kuuna	3 80
16 Kahoa, Jas	4 10
17 Kekai, A K	7 10
18 Kamana, Est of B	2 70
19 Kahai, Miss Anna	4 25
20 Kauhimahu	3 80
21 Kauluna, Est	4 35
22 Kawaihoano, Mrs	3 80

23 Mersberg, Jas K	3 80
24 Mauaie	4 90
25 Maikai, R	7 10
26 Namaulua	3 25
27 Nunes, Peter	2 70
28 Okuu, Est of	4 90
29 Petero, Est of	7 65
30 Pomaikai	2 70
31 Poao, Namanu	6 55
32 Papa, Kawaihoa	1 85
33 Waialeale	2 15
34 Watson, John	4 35
35 Woodward, D	3 55
36 Williams, C E	2 70
37 Watson, Geo	7 10
38 Woodward, A	4 90
39 Watson, J and E	7 10

District of Koolaupoko,

No. 2,

Apana o Koolaupoko Helu 2.

1 Alohiua, Maikai

2 Barenaba, Hua

3 Barenabe, Kalama Est

4 Berry, Jas

5 Barenaba, J H

6 Chang Chong

7 Enoka, E K

8 Haina, Est of Peter

9 Hattie (w)

10 Hoopii, Mrs

11 Haae (w)

12 Haili (w)

13 Kong Sing

14 Kaulia, Mrs

15 Kaulia, Asa

16 Kaale, S

17 Kahakulilii

18 Kahoomanao

19 Kamaka (w)

20 Kapuaa

21 Kapamanu

22 Keoa, Est of J

23 Kelliaukai

24 Keola

25 Ku, Aaronia

26 Kamohallii

27 Kahele, S E

28 Keanu, Jr

29 Keone, Jr

30 Kaape

31 Kanamu (w)

32 Kaniau, Est

33 Kaiwikuamoo

34 Kalili, John

35 Kwong Sung Wai

36 Kekuhauolu

37 Kaimi, Mrs H K

38 Kanohomauna

39 Kinolua

40 Kia, Est

41 Kapu, Joe

42 Keal, Mahina

43 Lokana

44 Lloyd, T A

45 Lena

46 Macfarlane, H R

47 Manele

48 Makaoakalai, D

49 Makalaan, E

50 Mahiki

51 Meek, Jack

52 Maeha

53 Nuuanu

54 Pika

55 Pake, S K

56 Petero, M

57 Paekane

58 Poai (w)

59 Polani

60 Peterson, A P

61 Papa, Est

62 Peahi, Est

63 Spencer, Jno

64 Sung See Wo Co

65 Tsuyama

66 Ung Sung & Co

67 Wahineaua, Jno

68 Wong Hoon & Co

69 Waikane Land Ass'n

70 Yong Yong & Co*

11 Kamakea	6 00
12 Kamakanai	6 00
13 Kaamanui	3 15
14 Kalawaiia	2 55
15 Kuuna	3 80
16 Kahoa, Jas	4 10
17 Kekai, A K	7 10
18 Kamana, Est of B	2 70
19 Kahai, Miss Anna	4 25
20 Kauhimahu	3 80
21 Kauluna, Est	4 35
22 Kawaihoano, Mrs	3 80
23 Mersberg, Jas K	3 80
24 Mauaie	4 90
25 Maikai, R	7 10
26 Namaulua	3 25
27 Nunes, Peter	2 70
28 Okuu, Est of	4 90
29 Petero, Est of	7 65
30 Pomaikai	2 70
31 Poao, Namanu	6 55
32 Papa, Kawaihoa	1 85
33 Waialeale	2 15
34 Watson, John	4 35
35 Woodward, D	3 55
36 Williams, C E	2 70
37 Watson, Geo	7 10
38 Woodward, A	4 90
39 Watson, J and E	7 10

23 Mersberg, Jas K	3 80
24 Mauaie	4 90
25 Maikai, R	7 10
26 Namaulua	3 25
27 Nunes, Peter	2 70
28 Okuu, Est of	4 90
29 Petero, Est of	7 65
30 Pomaikai	2 70
31 Poao, Namanu	6 55
32 Papa, Kawaihoa	1 85
33 Waialesale	2 15
34 Watson, John	4 35
35 Woodward, D	3 55
36 Williams, C E	2 70
37 Watson, Geo	7 10
38 Woodward, A	4 90
39 Watson, J and E	7 10

District of Wailuku,

Apana o Wailuku.

1 Ai (2 years)

2 Alama and Asaek

3 Ah Yan

4 Ah Tong

5 Ah Fook

6 Ah Po

7 Ah Hapa

8 Ab Kana

9 Akoi, Miss Ai

10 Aiona

11 Anahuli and Ahaao

12 Avery, John

13 Ah Mi, S

14 Abraham, S W

15 Butler, Est of H E

16 Broad, Poohiwi

17 Broad, C H

18 Lorenzo

19 Lee Hop

20 Loma

21 Ling Shing

22 Makahelu

23 Mahiai

24 Makakoa

25 Makana

26 Fraine, G

27 Hakalaau, Est W

28 Hakalaau, Keahi

29 Hakalama, S P

30 Hale Solomon

</

Kekahuna & Co, S	4 90	Maihano	2 70	Pali	1 05
Kekahuna, S	4 50	Maluhia, W	2 70	Pahupu, S N	2 31
Kekuinae	2 15	Makahonu (w)	2 15	Pahia	4 35
Kekuewa, Keoni	2 70	Makahukilani	1 05	Pauole, Maii	2 15
Keakamai	6 00	Meliamia	1 87	Puohao, Uilama	1 06
Keaka, Akoni	1 60	Mahoeilili	7 10	Pihe, John	3 42
Kiona	6 82	Minamina	11 55	Pamawaho	4 07
Konahao	2 15	Mahai, J	9 90	Pauhiwa, Opio	8 20
Koleka (w)	4 90	Mofa	2 15	Peelua, Henry	12 76
Kualau	2 42	Mahial, Levi	2 15	Puan, John	1 32
Kalauokalani, D	7 35	Nahinu, T S	7 65	Tai Hoon	6 27
Laimana	6 55	Naoe, Est of	4 62	Weed, Kupeke	2 15
Leouni, Jere	1 05	Napela, Est of	7 10	Waihinale	3 69
Liliehua, E	15 95	Nakina, Emma	51 43		
Lokana, Ahea	2 81	Nahoopii	7 10	I certify that the foregoing is a correct list of Taxes remaining unpaid in the Second Taxation Division, to the best of my knowledge and belief. (Signed) C. H. DICKEY, Assessor 2nd Division.	
Lukua, Sam	2 26	Nazareta, Joel	15 62	Ke hoike nei au no kela maluna ae, oia ka papa inoa o na Auhau i hookaa ole ia o ka Mahele Auhau Elua, e like me ka hiki ia'u ke hoomaopao a ma-naoio.	
Lukela	2 70	Nolein, Sam	18 10	Waiwai Lewa, Kaa, Lio me Kaa-kikane, Ilio me na Waiwai Lewa e ae i auhauia a i ukolu ia no 1895, me ka 10 pa-keneta kaulele, a me na ilo hoo-laha e like me ia i aea ma ke kanawai.	
Liolio, Marie	1 60	Nailau	1 05	C. H. DICKEY, Lunahelu Mahele Elua.	
Mookeha, Est of	2 15	Opiopio (w)	3 80		
Mana, Est of	2 70	Ohia	4 35		
Makalei & Co, J	32 40	Paleolelo, Est of	5 17		
Makalei, J	4 07	Paulo, Est of	1 60		
Makekau, Kalawaia	2 70	Pauhiwa	4 07		
Mareka	1 60				

Island of Kauai.

Mokopuni o Kauai.

The following list of Delinquent Taxpayers, is hereby published as required by law, and comprises the Delinquent Taxes for the Fourth Division and Districts as indicated including Real Estates, Personal Property, Carriages, Colts and Drays, Dogs and Personal Taxes assessed and remaining unpaid for 1895, with 10 per cent. penalties and the cost for advertising as the law provides.

O ka papa inoa malalo iho o na poe Hookaa Ahau ole, ke hoopukaia aku nei e like me ke kanawai, oia na poe Hookaa Ahau ole o ka Mahele Eha a me na Apana, oia hoi na Waiwai Paa, Waiwai Lewa, Kaa, Lio me Kaa-kikane, Ilio me na Waiwai Lewa e ae i auhauia a i ukolu ia no 1895, me ka 10 pa-keneta kaulele, a me na ilo hoo-laha e like me ia i aea ma ke kanawai.

District of Koloa.

Apana o Koloa.

- | | | |
|---|----------------------|------|
| 1 | Matsumoto & Kunihisa | 2 42 |
| 2 | Matchinoshi | 2 70 |
| 3 | Kauahi | 1 60 |

District of Libue.

Apana o Libue.

- | | | |
|---|-----------------|------|
| 1 | Abigaila (w) | 3 75 |
| 2 | Hao (w) | 2 70 |
| 3 | Spalding, H G | 2 70 |
| 4 | Mailehuna | 3 25 |
| 5 | Kahaolenui | 2 70 |
| 6 | Manoiki | 1 60 |
| 7 | Ferreira, Franc | 1 60 |

District of Kawaihau.

Apana o Kawaihau.

- | | | |
|---|----------------------|------|
| 1 | R P 4044, L C A 6645 | 1 05 |
| 2 | R P . . . L C A 4591 | 1 05 |

District of Hanalei.

Apana o Hanalei.

- | | | |
|---|-------------------|--------|
| 1 | Dominis, Mrs J O | 132 50 |
| 2 | Ah Wana, Est of | 1 71 |
| 3 | Kainapau, Mrs G K | 3 14 |
| 4 | Sin Moi Kee Co | 31 85 |
| 5 | Maunahuihui | 1 05 |

I hereby certify the foregoing to be a correct list of the Delinquent Taxes and Taxpayers for the Fourth Taxation Division.
(Signed) J. K. FARLEY,
Assessor 4th Division.

Ke holke nei au no keia maluna ae, oia ka papa inoa pololet o ka poe Ahau i Hookaa ole, a me ka poe ku i ka Ahau o ka Mahele Auhau Eha.
(Kakauinoiaia) J. K. FARLEY,
Lunahelu Mahele Eha.

E. O. HALL & SON, L'd., Honolulu, H. I.

IMPORTERS AND

... HARDWARE ...

DEALERS IN

SHIP CHANDLERY



AND GENERAL MERCANDISE.

HALL'S PLOWS and BREAKERS of all sizes

Hall's 15 Inch Breaker.



Acknowledged to be the best in use on the Islands. We introduced the first Steel Plows ever used here, also the Planet, Jr., Horse Hoe. We keep Agricultural Implements of every kind needed for the culture of Cane, Rice, Coffee, etc.

All kinds of Engineers and Mill Supplies



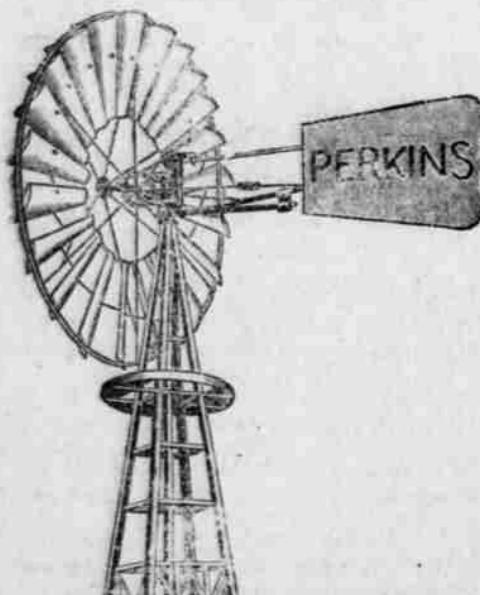
TROPIC OIL

Has had a wonderful run this year on many of the plantations. Both the Cylinder and Engine Oils are of the Highest Grade, and many who tried a sample have re-ordered a number of times, and say it is the best oil they ever used.

THE ALUMINUM CANE KNIFE

We have introduced this year, and it has given such PERFECT SATISFACTION that we have been out several times. We have them in stock now and expect a fresh supply soon, so will not be out again.

The PERKINS' WINDMILL



I S ONE of the best known in the United States, and although it has been introduced here but a few months ago, quite a number of them are in use and giving good satisfaction. Anyone wishing to put up a mill, should write for a catalogue and prices, as we claim that this mill will give better satisfaction and run easier than any of the wind mills in use here. We have galvanized steel and wooden mills, also steel towers.

We keep also Goulds' lifting and wind mill pumps, and can give prices on any size or kind of pump made by the Goulds Manufg Co, for which we are agents here.

WE run a Salt Farm and evaporate our own Salt from the Pacific Ocean at the Kakaako Salt Works. On hand also Rock Salt from Liverpool, for Ranch use. Our stock of Ship Chandlery is unsurpassed, and of the best quality. We keep Tar, Pitch, Rosin, Carbolum and Carbolinium, also PAINTS of every kind; BRUSHES of all kinds. We have also the Largest Stock of Manila and Sisal ROPE to be found here, and Wire ROPE, both Iron and Steel, of all sizes, up to 4 inches.



We are agents for the Waukegan Barbed Wire, also all kinds of Galvanized Fence Wire and other wires made by the Washburn & Moen Manufacturing Company. We have sold many tons of their wire, and have had the galvanized fence wires tested, and find that the No. 5 wire has a tensile strength of 2840 pounds. The No. 4, 3148 pounds. Persons who have had this wire want no other kind, and are willing to pay a higher price for it. Besides the articles mentioned above we keep a thousand other useful things.

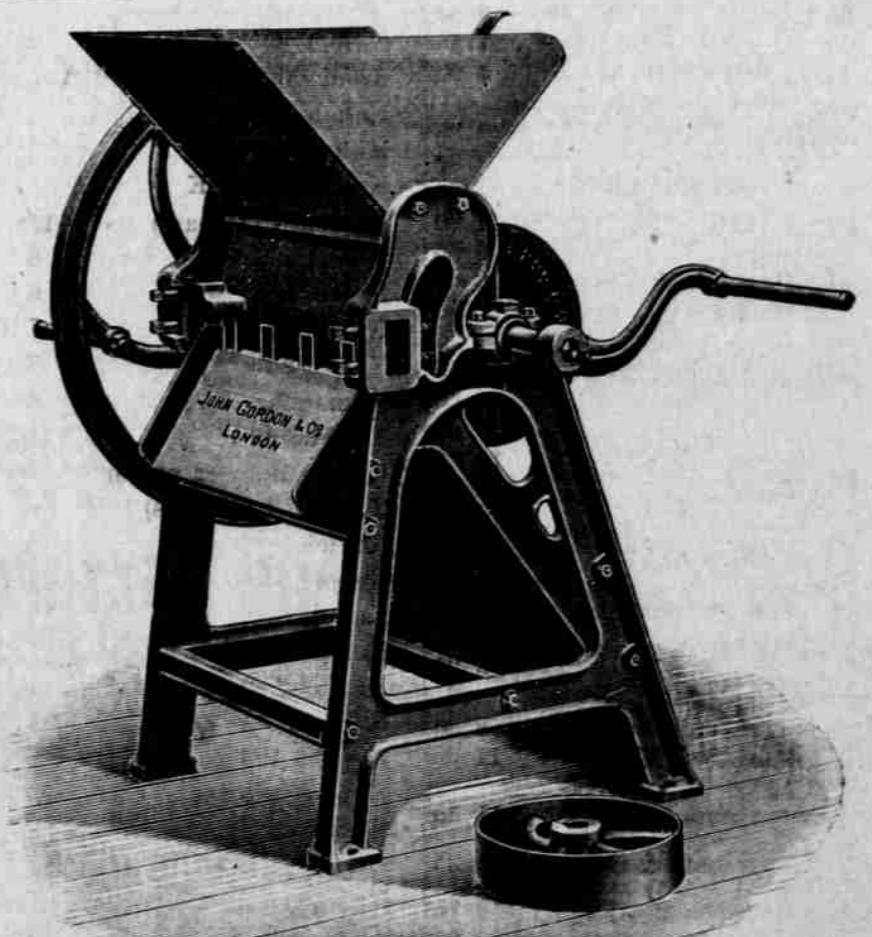
Gunpowder of all kinds, Blasting and Giant Powder, and the best stock of Guns and Ammunition to be found in the country.

Coffee Machinery

We keep also, and have on hand Gordon's Disc Coffee Hullers and Smout's Peelers.

We have also

CHEAP PLANTATION BELLS.



All orders from town or country, filled with care and promptness.

BUY ONLY THE BEST!

WE HAVE a fine stock of BICYCLES on hand, the Stearns, Columbia, Rambler, Hartford and Pierce. Everyone knows that there are no better wheels made than these, and as we are selling so many of them we are justified in recommending them as First Class Wheels.



E. O. HALL & SON,
Corner Fort and King Streets,
HONOLULU, - - - H. I.

APRIL 10
HONOLULU, HAWAII

DELINQUENT TAX LIST FOR 1895.

In Accordance with Section 61, Chapter LXI., Session Laws of 1892, the following List of Delinquent Taxpayers is hereby published, and comprises the delinquent taxes for the **FIRST DIVISION AND DISTRICTS**, as indicated, including Real Estate, Personal Property, Carriages, Carts and Drays, Dogs, and Personal Taxes assessed and remaining unpaid for 1895, with ten per cent. penalties and the cost for advertising as the law provides.

PAPA INOA O KA POE KU I KA AUHUAU I HOOKAA OLE NO KA MAKAHIKI 1895.

O keia malalo iho ka Papa Inoa o ka Poe Ku i ka Auahuau i Hookaa Ole, a ke Hoolaha iaaku nei e like me ia i Kauoha ia e ke Kanawai; a ua hui ia ma keia na Auahuau a pau i Hookaa Ole ia no ka **Mahele Ekahi, a me Kona mau Apana**, e like me ia i hoikeia, i Huipua me na Waiwai Lewa, Kaa Lealea, Kaa Kauo a me Kaa Kikane, Ilio, a me na Auahuau Kino i heluia, e waiho nei me ka Hookaa Ole ia no ka Makahiki 1895; a me Umi Pa Keneta i Pakui ia nn na Hoopai a me na Koina no ka Hoolaha ana e like me ia i Hoakaka me ke Kanawai.

SUPPLEMENT.

FRIDAY, APRIL 10, 1896.

First Division, Island of Oahu, District of Kona.

MAHELE EKABI, MOKUPUNI O OAHU, APANA O KONA.

FIRST DIVISION, DISTRICT OF HONOLULU.

1 Akana, C T	\$ 22 50	91 Bertleman, H F	135 80	175 Gomes, Est of Jogo	35 15 263	Kwong Man Sang	11 50	358 Kaina, John	4 90	448 Kaonohi (w)	6 00
2 Aki, Sam'l K	11 50	92 Barrat, Mrs Julia	1 60	177 Gertz, Christian	63 75 266	Kwong Ching Chong	359	Kanepaiiki	7 10	449 Kaaaoao, Kawika	7 10
3 Aloha Gallery	11 50	93 Bowler & Rooney	5 00	178 Gulick, Mrs C T	213 10	Co	28 80	360 Kalani, Paoa	7 10	450 Karukai, S M	78 60
4 Akima, C	17 00	94 Barratt, Est of Moses	9 85	179 Goo Kim You	10 40	267 Kwong Yee Mui (w)	11 50	361 Kaokoiki	1 60	451 Kaapa, Beni	7 10
5 Arn Kin Lam Co	28 00	95 Correa, Francisco	28 00	180 Graham, Mrs S M	7 10	268 Kwong Sun Wai Co	47 30	362 Kanakau	18 10	452 Kaahanui, Mrs	6 55
6 Andrade, Louis	45 00	96 Catuch, A	3 25	181 Gomes, Manuel	7 10	269 Kwong Hip Chong Co	48 90	363 Kamuela	7 10	453 Kaaiamanu	9 30
7 Aylett, Lui	10 40	97 Cartwright, Mrs T	2 70	182 Guindinho, M	7 10	270 Kahawai, Est of	18 10	364 Kaiapahia, Kalua	7 10	454 Kaauamoana, S	20 85
8 Ahi, Abraham M	8 20	98 Consista, Julian	3 80	183 Guerrero, Louis F	32 65 271	Kauai, Est J	29 10	365 Kanahele	8 20	455 Kaaiiahua, Mrs	2 70
9 Ahi, Mary A	11 85	99 Cruz, Anna de la	23 60	184 Gilliland, R L	50 00 272	Kaluhu, Est of	11 50	366 Kamaka	4 90	456 Kaaihu'e, Ona	7 10
10 Akina, Pierre	9 30	100 Cruz, Hugo de la	4 90	185 Goo Heeng	7 65	Kawaauhau	1 60	367 Kanohohookiekie	8 20	457 Kaaha, Hiram	17 55
11 Alapai, Mele and J	230 40	101 Clarke, C H	13 70	186 Gun Sing	11 50	Kailianu	1 60	368 Kahakuaakoi, Mrs	15 90	458 Kaikauma, Hallaka	7 35
12 Alana, Michael	51 10	102 Correa, Antone	6 55	187 Guerro, Levi	4 90	Kawika	6 00	369 Kane, S	4 90	459 Kaainaahiahi	7 10
13 Aneko	23 05	103 Correia, Estavio	4 35	188 Gune Foon alias Yune	277	Kahale	17 55	370 Kapua, R S	9 30	460 Kaalokai	2 70
14 Andrews, Chas	1 60	104 Coelho, Mrs E	1 60	189 Gomes, Manuel	2 15	Kaiakoili, S	43 40	371 Kaiakawaha	15 90	461 Keliikuewa, Sam	9 30
15 Akana, W S	27 45	105 Correia, Horace N	46 70	190 Goo Foo Co	11 85	Kahahawa, John	24 75	372 Kalua, Lukela	8 20	462 Keahohou, David	9 30
16 Akana, Wm C	109 95	106 Crabbé, Horace N	4 60	191 Goo Foo Co	1 60	Kalele, S	3 80	373 Kahaunae, Elena	7 10	463 Keaweamahi, Lilia (w)	40 10
17 Akana	127 00	107 Cambra, Manl de	7 10	192 Hop Chong Co	9 30	Kaukuu (w)	3 80	374 Kalauka, Mrs Lulia	8 75	464 Keaweamahi, G W	17 00
18 Akina Luika	15 25	108 Campbell, Sam	1 60	193 Hop Chong Co	2 15	Kalua, Julia	3 80	375 Kaluna	1 60	465 Keola, Annie	1 60
19 Apio, John K Ag't	2 70	109 Coelho, Mrs E	6 45	194 Hookano, E B	44 50	Kawaiauolaokahou-pokane	14 80	376 Kane, D M	10 40	466 Ken Chong	2 70
20 Apio, John K Ag't	2 70	110 Coelho, Mrs E	6 45	195 Hookano, E B	2 70	Kamakele, J	22 50	377 Kanipo	7 10	467 Kelli, Mary	27 50
21 Apani, A W	7 10	111 Correia, Antone	6 55	196 Hoopii	2 70	Kaluhimoku	7 10	378 Kaunamano, J K	31 30	468 Keau, Moses	1 60
22 Aki No 1	2 70	112 Correia, Estavio	4 35	197 Hoopii	19 20	Kawaiuanui	28 00	379 Kameiakala, Moke	19 55	469 Kenyon, G Carson	3 60
23 Andrade, Manuel	12 85	113 Castro, John	8 20	198 Hoopii	7 10	Kaanani	1 60	380 Kahoomaemae	1 60	470 Kekahuna, Mrs Hoo-	
24 Anahu, Mrs E	30 20	114 Chang, A K	10 40	199 Hoopii	20 00	Kahauaianui, Mrs J U	31 85	381 Kaulukou, Mrs Ana	22 20	kaa	10 40
25 Aholo, Mrs L K	1 05	115 Chapman, W A	1 60	200 Hoopii	7 10	Kahauaianui, Mrs J U	31 85	382 Kan Chong Sing Co	15 35	471 Keohokii & Kaona (w)	11 50
26 Auld Jr, Jas	1 60	116 Chee Hoo	9 30	201 Hoopii	11 50	Kahauaianui, Mrs J U	31 85	383 Kaho (w)	9 10	472 Kepahopi, Kealoha	14 80
27 Aulani (w)	1 60	117 Chew Gow	11 50	202 Hoopii	10 40	Kahauaianui, Mrs J U	31 85	384 Kainoa, L W	9 30	473 Keau, J	6 25
28 Apua, Kane	3 80	118 Chee Kung Tong Sety	28 00	203 Hoopii	14 80	Kainoa (w)	3 25	385 Kaino, (w)	3 25	474 Kekahuna	1 60
29 Avilla, Manl de	43 40	119 Chee Kung Tong Sety	28 00	204 Hoopii	14 80	Kainoa (w)	12 60	386 Kaiwihaona	2 70	475 Keoauh, Ioane	8 20
30 Andrews, Theo L	13 70	120 Chee Kung Tong Sety	28 00	205 Hoopii	14 80	Kainoa (w)	12 60	387 Kapule	2 70	476 Kepola (w)	13 70
31 Atkinson, A L C	10 40	121 Chin To Fai	11 50	206 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	8 20	388 Kainuu, J Iolea	12 60	477 Kealakai, W H	7 10
32 Alapai, Bila	2 70	122 Chin To Fai	11 50	207 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	8 20	389 Kapihoo, L H	19 65	478 Keola (w)	1 60
33 Ami, Y	15 90	123 Chin To Fai	6 00	208 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	8 20	390 Kapelepu	2 70	479 Keliikihi, L	11 50
34 Aea, Joseph	74 75	124 Chin To Fai	13 70	209 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	8 20	391 Kaleleiki, L	23 60	480 Keliiaia, M	15 35
35 Aiwa (w)	6 00	125 Chin To Fai	13 70	210 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	8 20	392 Kaho (w)	7 10	481 Keaopaa, M K	9 30
36 Aylett, L J	20 85	126 Chin To Fai	13 70	211 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	8 20	393 Kaliakau, Abraham	9 30	482 Keawe, Chas	25 80
37 Abbey, Wm	1 60	127 Chin To Fai	3 80	212 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	8 20	394 Kamakas (w)	3 80	483 Kealakai, Adam	3 25
38 Ahana, W W	96 75	128 Chin To Fai	13 70	213 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	17 40	395 Kainaihaoole, J W	136 25	484 Keanaluna, Me	6 00
39 Ahi, Annie	6 00	129 Chin To Fai	13 70	214 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	17 40	396 Kainaihaoole, J W	136 25	485 Keao, A K	11 30
40 Ah Hee Co	6 00	130 Chin To Fai	13 70	215 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	17 40	397 Kainaihaoole, J W	136 25	486 Keonenua	8 20
41 Ah Kau	14 80	131 Chin To Fai	13 70	216 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	17 40	398 Kainaihaoole, J W	136 25	487 Keohomu	5 15
42 Ah Lau	11 50	132 Chin To Fai	6 00	217 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	17 40	399 Kainaihaoole, J W	136 25	488 Kelekomu	9 30
43 Ah Mi, S	28 00	133 Chin To Fai	7 10	218 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	17 40	400 Kainaihaoole, J W	136 25	489 Keopuhiwa	23 00
44 Ah Lallas Gee Sing	2 70	134 Chin To Fai	7 10	219 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	17 40	401 Kainaihaoole, J W	136 25	490 Keoniu, Sam	7 10
45 Ah Nee alias Mow Hung	89 75	135 Chin To Fai	8 20	220 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	17 40	402 Kainaihaoole, J W	136 25	491 Kela, Mrs Haliakala	15 80
46 Ah Pie	2 70	136 Chin To Fai	8 20	221 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	17 40	403 Kainaihaoole, J W	136 25	492 Kealoha, John	1 60
47 Ah Chong	18 10	137 Chin To Fai	1 60	222 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	17 40	404 Kainaihaoole, J W	136 25	493 Kealikeole, G S	4 90
48 Ah Yan	19 20	138 Chin To Fai	1 60	223 Hart, Mrs Haleakala	57 70	Kaiakawaha, J N	17 40	405 Kainaihaoole, J W	136 25		

District of Ewa and Wai-anae.											
541 Kuana, J P	4 90	655 Mendonca, J P	61 25	765 Patterson, Mrs I C	23 40	876 Souza, John	14 80				27 Kukea, D
542 Kupihealiihi	21 40	656 Medeiros, Antone	11 50	766 Paulain, Maurice	3 80	877 Silva, Joe	7 10			28 Kukea, Chas	
543 Kuahine, Mrs	7 10	657 Man Chong Co	27 30	767 Pahia, Capt	2 70	878 Shing Shang	1 60			29 Keola, Est	
544 Kumukahi	6 00	658 Makaini, J M	2 70	768 Pae, John	28 00	879 Swinton, H S	40 10			30 Kahele, Est	
545 Lycurges, Geo	25 80	659 Maunakea	11 50	769 Panaewa, Nihoa	12 70	880 Sun Wo Co	14 40			31 Kawaikumuole, Mrs L	
546 Lan Wo Chan Co	9 30	660 Malupo (w)	17 00	770 Uaniani, Lepeka	6 00	881 Sin Choy Lee Co	10 30	1 Aukukino, Pine	1 60	32 Kauhi, Est of Mrs K	
547 Lan Pong	30 20	661 Manliawa, Mrs L	21 40	771 Palau, Moses	24 15	882 Silva, John	7 10	2 Armstrong & Co	21 40	33 Kalaluhu	
548 Larsen, Wm	62 35	662 Mesa, Raymond	1 60	772 Palau, E W	8 75	883 Sun Wo Wai Co	37 60	3 Andrews, G P	4 90	34 Kepani	
549 Lam Chee	15 90	Mello, Francisco Perreira	9 30	773 Piliako	7 10	884 Soy Chong	8 20			35 Keahipaka	
550 Lam Hin	13 70	Makaea, Robert	1 60	774 Pouliuli	1 60	885 Silva, J R Jr	1 60	4 Bright, John	1 60	36 Kapea, Est	
551 Lam Yin	9 85	Moike	9 30	775 Puha	7 10	886 Souza, Henrique	8 20	5 Bowler, J F	4 90	37 Kuaahamalu	
552 Lahela (w)	11 50	Mahiki, Solomon	17 00	776 Pedro, Tom	9 85	887 Silva, Francisea de	7 10			38 Kahoeka, Est of D	
553 Lan Sang	4 90	Mika, A K	11 50	777 Phillips, John	3 80	890 Sun Fook Sing Co	9 30	6 Holt, J D	17 55	39 Kaoni, Mrs	
554 Lazarus, Mrs Julia	12 15	Mahuka, Mrs L	37 90	779 Pulaa	42 65	891 Sun Mun Ark Co	28 00	7 Hopp, J J	4 90	40 Kamakea, Est	
555 Lavinho, Juan	14 25	Manase, Luika	10 40	780 Papaha (w)	5 10					41 Kanuihaahua, Est	
556 Lambert, Mrs Rosina	1 60	670 Makawalu, E W	23 60	781 Pierce, G.	1 60	892 Thomas, E B	78 05	8 Iaea, I D	6 00	42 Kawahamana, Est	
557 Lapaki, Kahale	1 60	671 Mung See	12 05	782 Paoa	9 30	893 Ton On Jan Co	65 40			43 Kaahuokane	
558 Lazarus, Alexander	36 25	672 Mee Hop Co	6 00	783 Piikuahiwi, M	11 50	894 Tam Tsu Hing	2 70	9 Johnstone, A	2 70	44 Kaapokalani	
559 Lam Kau Co	6 55	673 Manuia (w)	3 80	784 Pahio	8 75	895 Tai Sing	2 70	10 Jackson, Wallace	7 10	45 Kamaka,	
560 Laa, Mele	4 90	674 Manuel, David	2 70	785 Puhi, D K	9 20	896 Tam Jan	57 70				
561 Lahela Hosca Pouli (w)	2 70	675 Mana, Jr J	24 70	786 Paalohi, Rev S	17 55	897 Tong Wo	6 00	11 Kaia,	12 05	46 Lelauna, Est	
562 Leve, Lewis J	9 00	676 Mitchell, Edward	1 60	787 Pokii	7 10	898 Timmons, L D	10 95			47 Lok Sun Wai	
563 Leong Ching Kee	6 00	677 Mota, Ant Poxoto	7 10	788 Pii, Mrs Koleka	14 80	899 Tom Dow	13 70	12 Kekua, Est of	7 50	52 Lane, P C	
564 Lee Tong	11 50	678 Maeeda, Man'l	1 60	789 Pupukalepa	4 90	900 Tong Yen	9 30	13 Kaleikau	3 80		
566 Lee Cheong	2 70	679 Makaiwi	7 10	790 Pau	1 60	901 Turner, Archie	8 20	14 Kananauli	2 70	49 Maile, C B	
567 Lee Chu	22 50	680 Mahelona, David	13 70	791 Pamalo	7 10	902 Texeira, Bento	1 75	15 Kamai (w)	8 20	50 Mahuka, Mrs L	
568 Leong Foong Chai	9 30	681 Mia	1 60	792 Paele	9 85	903 Toomey, Capt W D	28 00	16 Kaloi, Est of	6 00	51 Mela, Est	
569 Lee Hoy	22 50	682 Mahoe, S K	11 50	794 Pololu No 1	7 10	904 Tai Sing	14 25	17 Kale (w)	6 00	52 Mahu, L	
570 Lee Quai	8 20	683 Morris, Mrs Annie	1 60	795 Paelua, Piholei (w)	1 60	905 Tavas Silva	8 20	18 Kaikainahaoe (Opio)	2 70	53 Malaihi, F W	
571 Lee Quon	2 70	684 Meahewaole, Geo	11 75	796 Pontes, Jose Pacheco	1 60	906 Tai Hing	22 50	19 Kawika, Est of	2 70	54 Mahu, Mrs P	
572 Lemos John M	10 65	685 Monsarrat, Mrs C C	28 00	797 Pereira, Camilla	14 25	907 Tin Lee Co	11 50	21 Kuhia	2 70	55 Mahoe, S K	
573 Leong Chow	8 20	686 Moua, K	8 20	798 Polikapu, T C	27 55	908 Thornton, W H	12 05	22 Keola	13 15	56 Malo, Est	
574 Leong Sin	1 60	687 Mason, Mrs	1 60	799 Poole, Thos W	17 20	909 Telles, Dessidero	13 70			57 Nalu, L C	
575 Leong Sung Wai Co	14 35	688 Miguel, Joe	1 60	800 Puamuan, Lepeka	8 20	910 Tatsugawa	13 70	23 Kipi, Est of	6 00	58 Naukana, Est of S M	
576 Lee Chun Cheong	10 40	689 Man Sung Yuen	34 60	801 Pohaku, Lima	6 00	911 Tong Tuck Co	12 85	24 Kui	13 70	59 Nakae, Est	
577 Lee Lung	12 30	690 Makaaha, David	7 10	802 Ping Chee	30 75	913 Uaua, Geo	13 70	25 Keone, G M	9 30		
580 Lind, Chas	23 60	691 Mame (w)	1 60	803 Paahao	12 15	914 Ung Kar	8 20	26 Kaeche (w)	5 70		
581 Lin Hart	6 00	692 Makakoa (w)	1 60	804 Puuku	1 60	915 Ung King	11 50	27 Kaiakoil, Keaka	17 00		
582 Lin Sing Co	9 65	693 Mikasope	7 10	805 Palama, L K S	4 35	916 Ulenahamea	13 70	28 Kanakanui	3 80	28 Opunui	
583 Lillis, Frank	12 60	694 Maluse	7 10	806 Palieha	10 40	917 Ulukou, Mrs Ane	8 20	29 Kahunanui	3 80	29 Pohakahi, Est of D	
584 Li Ming Co	34 60	695 Mokulehua (w)	1 60	807 Paiaina	9 10	918 Ua, Geo	7 10	30 Kelliipio	6 00	30 Ponepake, Est	
586 Lii, John	7 10	696 Mariano, Demaral	2 95	808 Puahi, Kilinaha	8 20	919 Uwea, Bila	1 60	31 Kekua	11 50	31 Pedro, Antone	
587 Lindsay, W	8 20	697 Ming Ik Co	18 00	809 Puou	3 25	920 Unknown	30 20	32 Kauhola	9 30	32 Paty, J H	
588 Lin Fat	12 60	698 Malo, Mrs D	15 85	910 Poor, Henry F	160 90			33 Kaulualoha, Est of	7 10	33 Pahukula, J L	
589 Lin Chan	14 80	699 Moepono	9 30	911 Perry, Mrs Kuahine	14 80	921 Vivas, J M	18 65	34 Lind, Chas	6 00	34 Pilipi, Est	
590 Lokana, D	45 60	700 McGuire, Jas W	12 05	912 Peter, John	27 45	922 Vierra, Man'l Silva	9 85	35 Lucas, T R	2 70	35 Prendergast, J K	
591 Loanda, Man	2 70	701 Mc Donald, J W	9 30			923 Valpoon, C	1 60	36 Lui, Est of	10 65	36 Paalaa Land Co	
592 Lopez, Jose	6 00	702 McLennan, Dr	17 00	913 Quong York Kee	11 50	924 Vierra, Joao	7 10			37 Penopeno, Est	
593 Lokana, P W	19 65	703 McGregor, Capt A A	1 60	914 Quong Chong	41 20			38 Queen Dowager Kapilani	12 60		
594 Lock Sin	9 55	704 McRae, Peter	6 00			925 Wing Chong Co	17 20	39 Lind, Chas	6 00		
595 Louis, Nancy K	18 10	705 McStocker, Mrs F B	68 70	915 Rodrigues, Est of Ant	70 25	926 Wright Bros	17 00	40 Mileka	6 00		
596 Louis, N Jesse	28 00	706 McGuire, Thos C	7 10	916 Robinson, John	35 70	927 Watson, Wm	1 60	41 Molteno, Chas	11 50		
597 Love, Jas	234 80			917 Robson, Mrs M E	12 60	928 Wahineailau	9 30	42 Makaoni	4 55		
598 Ludwig	7 10	707 Nishimura, E	14 80	918 Rego, Jule de	9 85	929 Wahinano, S	13 70			71 Sameds, Peter	
599 Luahine (w)	4 90	710 Naaupihi, Kelaihi	2 70	919 Robson, Peke	11 50	930 Wahineaea	9 30	72 Sai Sung Wai	61 80		
600 Lum Sam	12 35	711 Nilson, Jeans	3 80	920 Robertson, Mrs J W	46 70	931 Ward, Jas	7 10	73 Silva, Est of B	10 35		
601 Luka (k)	13 70	712 Nye, J H	1 60	922 Rego, Manl de	1 60	932 Wardi, J E	6 00	74 Silva, M	3 95		
602 Lulualei	2 70	713 Nian (w)	8 20	923 Richardson, Mrs E V K	7 10	933 Wing Chong Co	8 20	75 Smith, W J	4 90		
603 Luko, J K	13 15	714 Nawai, D	7 10	924 Rice, Julia	30 20	934 Whitmarsh, Peter	11 50	76 Thompson, Est of T	2 15		
604 Lucas, Geo	9 30	715 Napoohiwi, Ioane	4 90	925 Rosa, Antone	89 60	935 Wing Yee Chong	6 00	77 Umi, Peter	6 00		
605 Lam Achi	17 55	716 Naeaelua, Peter	5 45	926 Rosa, Frank	17 00	936 Williams, E A	13 70	78 Wo Fat Wai	19 60		
606 Lunaswe	2 70	717 Naeaelua, Peter	5 45	927 Rodriques, Manl	7 10	937 Widdield, Mrs Annie	3 80	79 Waimea Land Co	50 35		
607 Luning, Mrs. Henri	21 40	718 Naeaelua	8 75	928 Rickard, Antone	8 20	938 Wright, Mrs Anna	13 70				
608											

Kekahuna & Co, S	4 90	Maihano	2 70	Pali	1 05
Kekahuna, S	4 50	Maluhia, W	2 70	Pahupu, S N	2 31
Kekuinae	2 15	Makahonu (w)	2 15	Pahia	4 35
Kekuewa, Keoni	2 70	Makahukilani	1 05	Panole, Maii	2 15
Keakamai	6 00	Meliamama	1 87	Puohao, Uilama	1 06
Keaka, Akoni	1 60	Mahoelillii	7 10	Pihe, John	3 42
Kiona	6 82	Minamina	11 55	Pamawahae	4 07
Konahao	2 15	Mahai, J	9 90	Pauhiwa, Opio	8 20
Koleka (w)	4 90	Molia	2 15	Peeluwa, Henry	12 76
Kualaan	2 42	Mahiai, Levi	2 15	Puaa, John	1 32
Kalaukalani, D	7 35	Nahinu, T S	7 65	Tai Hoon	6 27
Laimana	6 55	Naoe, Est of	4 62	Weed, Kupeke	2 15
Leouni, Jere	1 05	Napela, Est of	7 10	Waihinalo	3 69
Lileihua, E	15 95	Nakuina, Emma	51 43		
Lokana, Aubea	2 81	Nahooopii	7 10		
Lukua, Sam	2 26	Nazareta, Joel	15 62		
Lukela	2 70	Nolein, Sam	18 10		
Liolio, Marie	1 60	Nailau	1 05		
Mookeha, Est of	2 15	Opiopio (w)	3 80		
Mano, Est of	2 70	Ohia	4 35		
Makalei & Co, J	32 40	Paleolelo, Est of	5 17		
Makalei, J	4 07	Paulo, Est of	1 60		
Makekau, Kalawaina	2 70	Pauhiwa	4 07		
Mareka	1 60				

Island of Kauai. Mokopuni o Kauai.

The following list of Delinquent Taxpayers, is hereby published as required by law, and comprises the Delinquent Taxes for the Fourth Division and Districts as indicated including Real Estates, Personal Property, Carriages, Colts and Drays, Dogs and Personal Taxes assessed and remaining unpaid for 1895, with 10 per cent. penalties and the cost for advertising as the law provides.

O ka papa inoa malalo iho o na poe Hookaa Ahau ole, ke hoopukia aku nei e like me ka kanawai, oia na poe Hookaa Ahau ole o ka Mahele Eha a me na Apana, oia hoi na Waiwai Paa, Waiwai Lewa, Kaa, Lio me Kaa-kikane, Ilio me na Waiwai Lewa e ae i auhaua a i uku ole ia no 1895, me ka 10 pa-keneta kaulele, a me na Ilio ho-laha e like me ia i aela ma ke kanawai.

I certify that the foregoing is a correct list of Taxes remaining unpaid in the Second Taxation Division, to the best of my knowledge and belief.

(Signed) C. H. DICKEY.

Assessor 2nd Division.

District of Koloa.

Apana o Koloa.

1 Matsumoto & Kunihisa	2 42
2 Matchinoshii	2 70
3 Kanahi	1 60

District of Hanalei.

Apana o Hanalei.

1 Dominis, Mrs J O	132 50
2 Ah Wana, Est of	1 71
3 Kainapanu, Mrs G K	3 14
4 Sin Moi Kee Co	31 85
5 Maunahuihui	1 05

I hereby certify the foregoing to be a correct list of the Delinquent Taxes and Taxpayers for the Fourth Taxation Division.

(Signed) J. K. FARLEY.

Assessor 4th Division.

Ke hoike nei au no kela malawa ae, oia ka papa inoa pololei o ka poe Ahau i Hookaa ole, a me ka poe ku i ka Ahau o ka Mahele Ahau Eha. (Kakauinoia) J. K. FARLEY, Lunahelu Mahele Eha.

District of Lihue.

Apana o Lihue.

1 Abigaila (w)	3 75
2 Hao (w)	2 70
3 Spalding, H G	2 70
4 Mailehuna	3 25
5 Kahaoenui	2 70
6 Manoiki	1 60
7 Ferreira, Franc	1 60

District of Kawaihau.

Apana o Kawaihau.

(Unknown owners)	
1 R P 4044, L C A 6645	1 05
2 R P ... L C A 4591	1 05

E. O. HALL & SON, L'd., Honolulu, H. I.

IMPORTERS AND

... HARDWARE ... SHIP CHANDLERY



AND GENERAL MERCANDISE.

HALL'S PLOWS and BREAKERS of all sizes

Hall's 15 Inch Breaker.



All kinds of Engineers and Mill Supplies

TROPIC OIL

Has had a wonderful run this year on many of the plantations. Both the Cylinder and Engine Oils are of the Highest Grade, and many who tried a sample have re-ordered a number of times, and say it is the best oil they ever used.

THE ALUMINUM CANE KNIFE

We have introduced this year, and it has given such PERFECT SATISFACTION that we have been out several times. We have them in stock now and expect a fresh supply soon, so will not be out again.

The PERKINS' WINDMILL



ONE of the best known in the United States, and although it has been introduced here but a few months ago, quite a number of them are in use and giving good satisfaction. Anyone wishing to put up a mill, should write for a catalogue and prices, as we claim that this mill will give better satisfaction and run easier than any of the wind mills in use here. We have galvanized steel and wooden mills, also steel towers.

We keep also Goulds' lifting and wind mill pumps, and can give prices on any size or kind of pump made by the Goulds Manuf'g Co., for which we are agents here.

WE run a Salt Farm and evaporate our own Salt from the Pacific Ocean at the Kakaako Salt Works. On hand also Rock Salt from Liverpool, for Ranch use. Our stock of Ship Chandlery is unsurpassed, and of the best quality. We keep Tar, Pitch, Rosin, Carbolicum and Carbolinium, also PAINTS of every kind; BRUSHES of all kinds. We have also the Largest Stock of Manila and Sisal Rope to be found here, and Wire Rope, both Iron and Steel, of all sizes, up to 4 inches.



We are agents for the Waukegan Barbed Wire, also all kinds of Galvanized Fence Wire and other wires made by the Washburn & Moen Manufacturing Company. We have sold many tons of their wire, and have had the galvanized fence wires tested, and find that the No. 5 wire has a tensile strength of 2840 pounds. The No. 4, 3148 pounds. Persons who have had this wire want no other kind, and are willing to pay a higher price for it. Besides the articles mentioned above we keep a thousand other useful things.

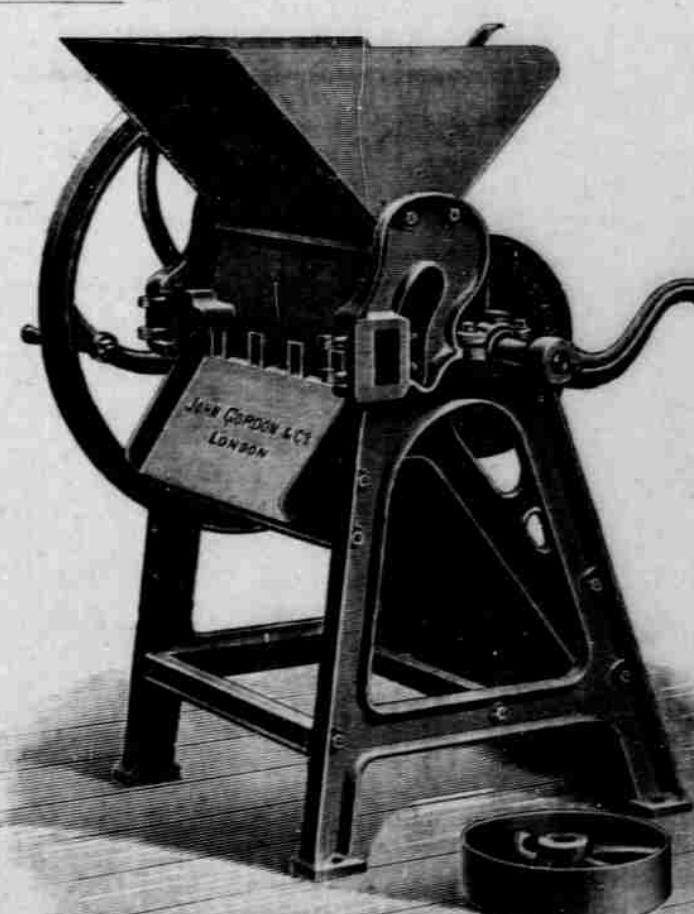
Gunpowder of all kinds, Blasting and Giant Powder, and the best stock of Guns and Ammunition to be found in the country.

Coffee Machinery

We keep also, and have on hand Gordon's Disc Coffee Hullers and Smout's Peelers.

We have also

CHEAP PLANTATION BELLS.



THE SUCCESS WATER FILTER
Nothing succeeds like success, and this has proved true in regard to the Success Filter, as it has succeeded in purifying our dirty water as no other filter has done. It is made of the Natural Tripoli Stone, and can be cleaned easier than any filter known. Step into our office and see the crystal filter we have in use, which shows the whole process, it fairly makes a person thirsty to see the clear water as it comes through the stone.

WE HAVE a fine stock of BICYCLES on hand, the Stearns, Columbia, Rambler, Hartford and Pierce. Everyone knows that there are no better wheels made than these, and as we are selling so many of them we are justified in recommending them as First Class Wheels.

BUY ONLY THE BEST!



All orders from town or country, filled with care and promptness.

E. O. HALL & SON,
Corner Fort and King Streets,
HONOLULU, - - - H. I.